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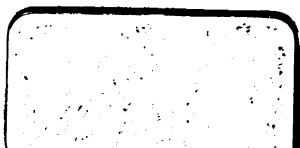
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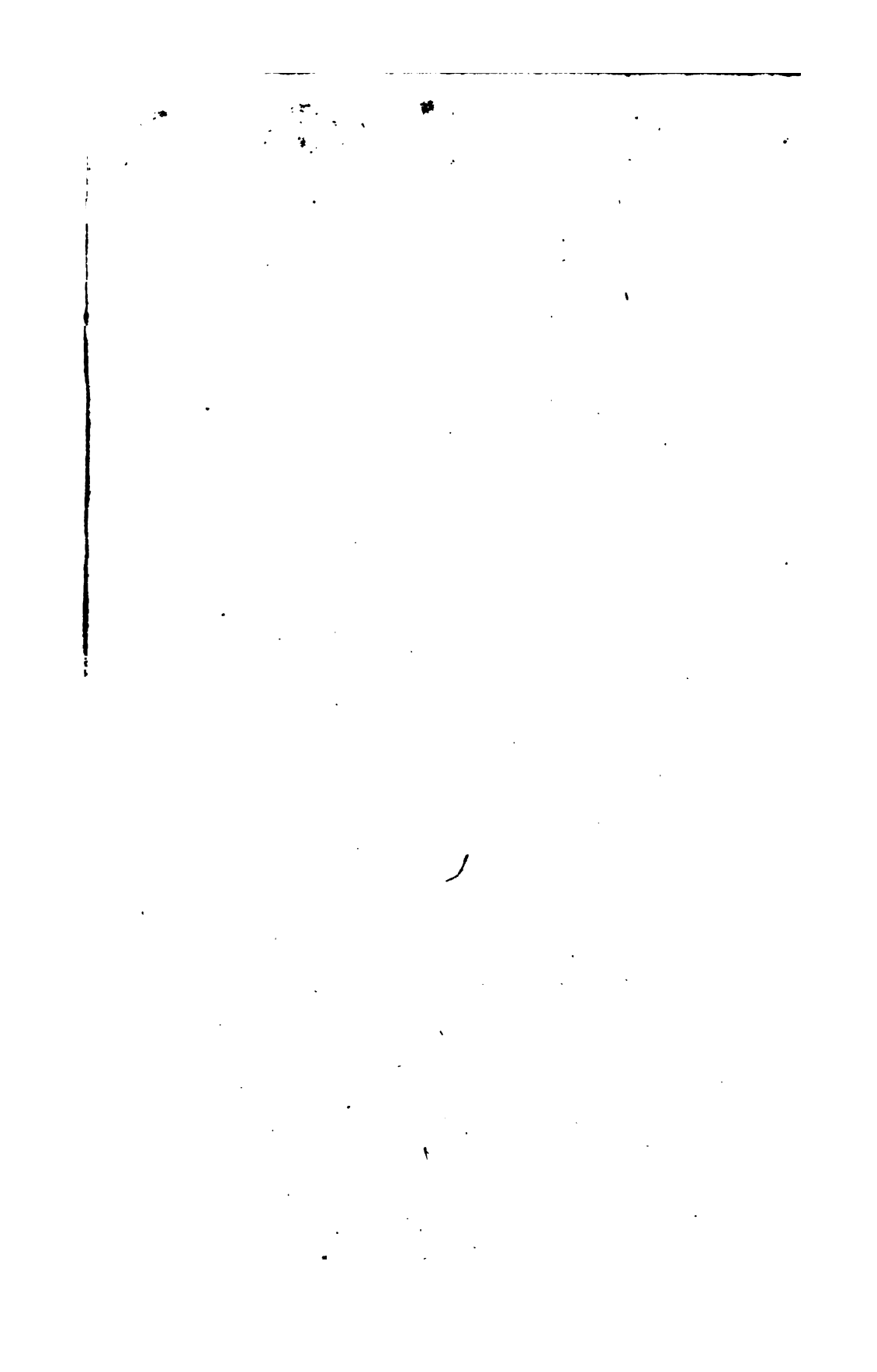
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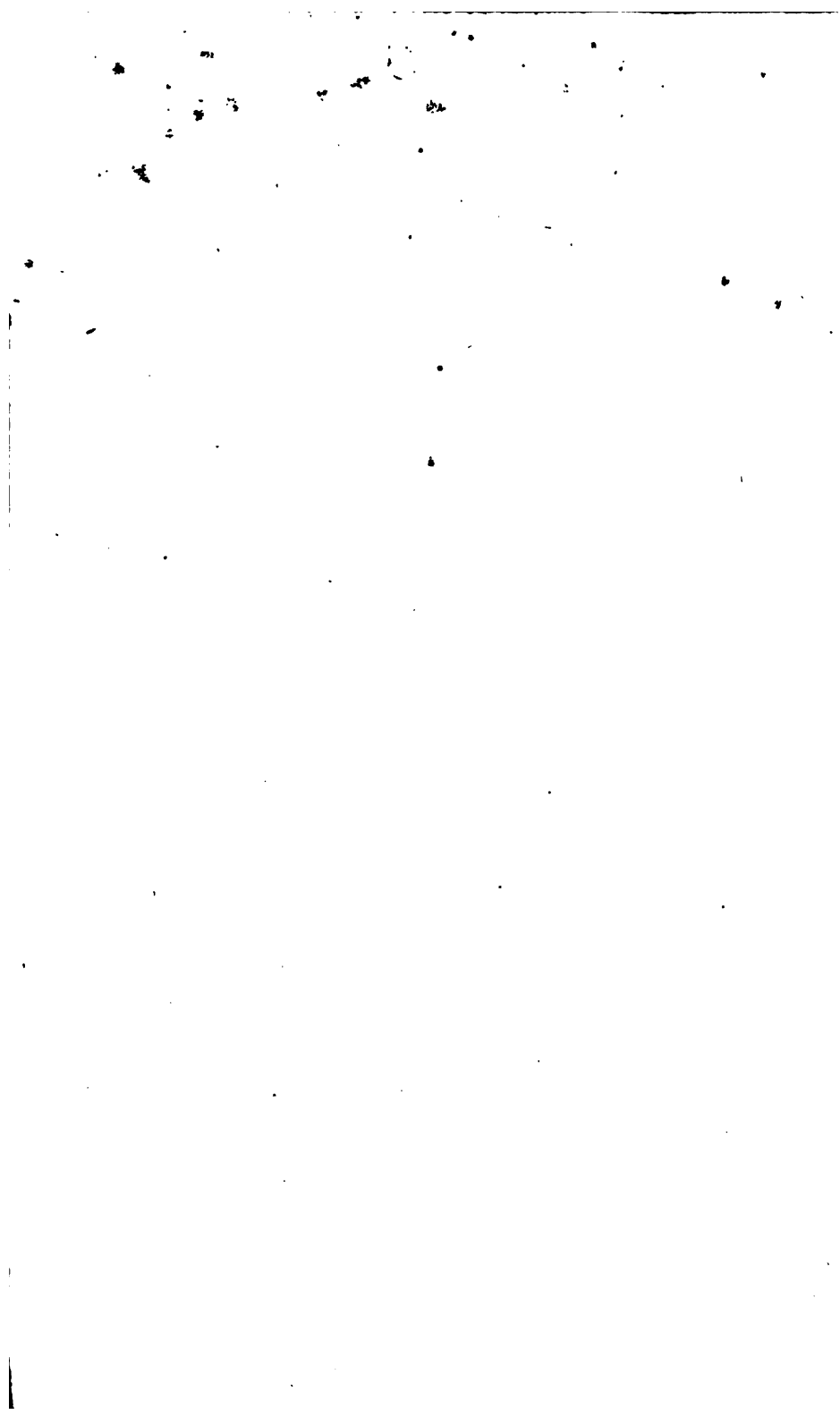
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A
A COMPLETE COLLECTION
OF ABSTRACTS OF
ACTS OF PARLIAMENT
AND
CASES WITH OPINIONS OF THE JUDGES
UPON THE FOLLOWING
TAXES:

VIZ.

Upon HOUSES, WINDOWS, SERVANTS, HORSES, CAR-
RIAGES and DOGS; the DUTIES upon HAIR-
POWDER CERTIFICATES; and also the TWENTY
PER CENT. upon ASSESSED TAXES;

TOGETHER WITH THE SEVERAL
DETERMINATIONS

UPON THE

POST-HORSE ACT.



By JOHN SMEE,

OF THE EXCHEQUER, WESTMINSTER, GENT.

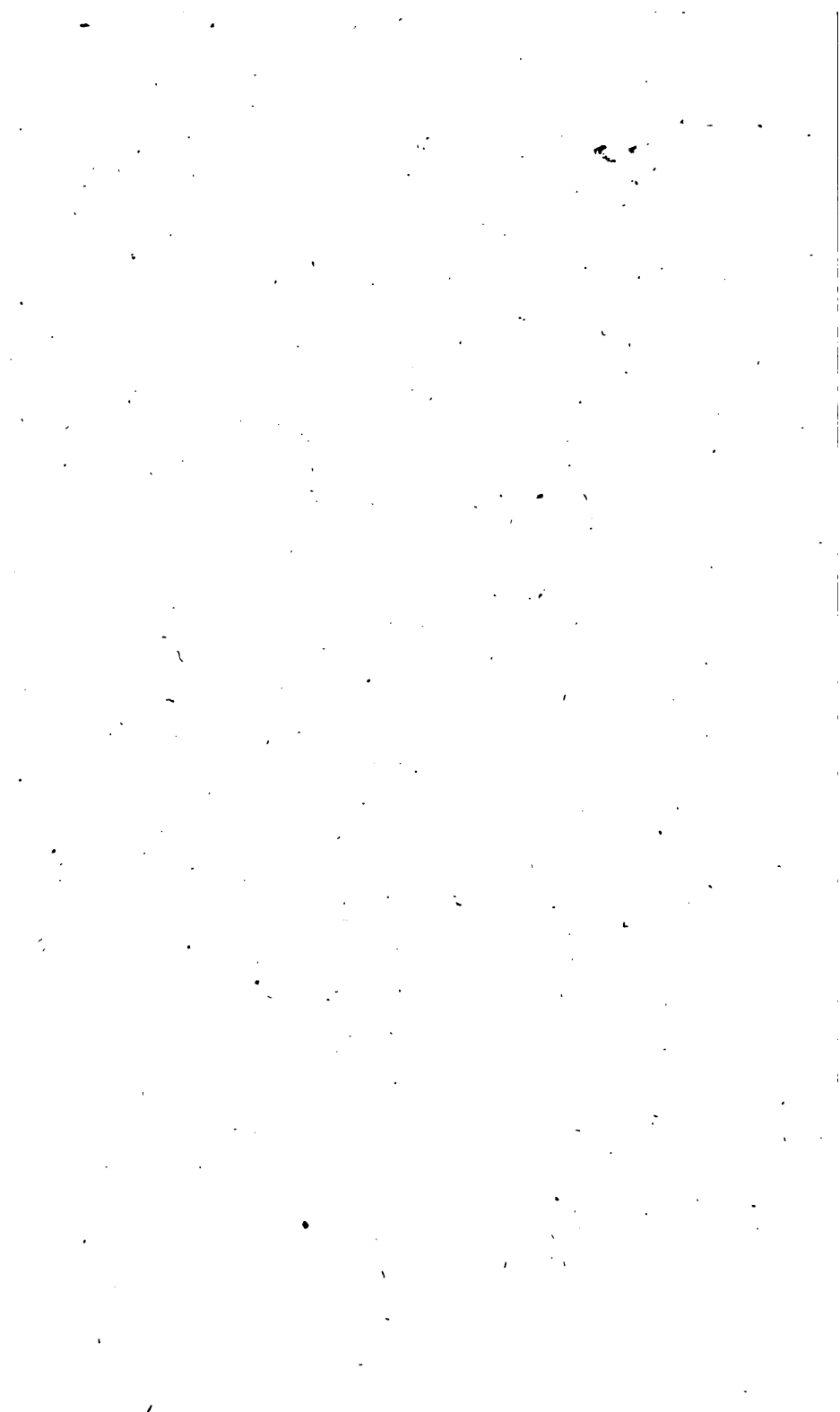
IN TWO VOLUMES.

VOL. II.

LONDON:

Printed for J. BUTTERWORTH, Fleet-street.

1797.



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OF

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TO WHICH ARE ANNEXED,

Tables of the Annual Amount of the Duties on Houses and Windows, on Male Servants, on Horses, Carriages, Dogs, and 20 per Cent. on Assessed Taxes.

ANNO TRICESIMO SEXTO

GEORGH III. Regis.

CAP. CXVII.

Abstract of an Act to exempt Dairies and Rooms used solely for making, keeping, and drying Cheefe and Butter, from the Duties on Windows and Lights.

[18th May, 1796.]

WHEREAS in and by divers acts of par-
liament now in force, certain rates and
duties have been from time to time laid upon
windows and lights in dwelling-houses and offices
belonging to and occupied therewith: and where-
as it is expedient that windows or lights in dairies,
and rooms kept and used solely for the purpose of
making, drying, and keeping cheefe and butter,
should not be charged with or liable to the said
rates and duties in certain cases herein-after men-
tioned: that, from and after the 5th day of April
1796, upon every assessment made or to be made
of the said duties, or any of them, it shall not be
lawful to assess or charge any windows or lights in
any dairies, or in any rooms or places kept and
used for the sole purpose of drying and keeping
cheefe, or of making cheefe or butter, and to or

Preamble.

Duties on
windows
not to be
charged on
places used
solely for
drying,
keeping, or
making
cheefe or
butter

X

for

for no other purpose or purposes whatsoever ; which dairies and rooms shall be belonging to and occupied with any dwelling-house chargeable with the rates and duties aforesaid, whether the same shall be attached to, or detached from, and being part of, such dwelling-house or not, and which shall be occupied by any person or persons who shall sell, or be in any manner concerned in selling, the produce of dairies, or any kind of cheese.

Exemption to extend only to windows without glass, and places kept solely for the before-mentioned purposes.

Provided nevertheless, that the exemptions herein-before provided shall extend only to such windows or lights in such dairies or rooms as aforesaid, as shall be made with splines or wooden laths, or iron bars, and wholly without glass; and to such dairies or rooms as aforesaid, which shall not be at any time or times used to dwell or to sleep in by any person or persons whomsoever, but solely kept and used for the several purposes herein-before mentioned.

Dairies to be liable to duty unless certain words be painted on the doors.

Provided also, that the respective owner or owners of the dwelling-houses to which such dairies or rooms used as aforesaid respectively belong, do and shall paint or cause to be painted on the door thereof, in large Roman black letters, of two inches at the least in height, and of a proportionable breadth, the words " Dairy " and " Cheese Room," or some of them, as the case shall require, and do and shall keep and preserve such words so painted distinctly legible, during such time or times as such dairies and rooms shall be used

used for the purposes aforesaid, otherwise, and in case of failure of all or any of the orders and regulations in this act contained, it is hereby declared that such dairies and rooms as aforesaid shall be charged and chargeable with all and every of the duties and rates to which the same were liable previous to the passing this act; any thing herein contained to the contrary in any wise notwithstanding.

ANNO VICESIMO QUINTO

GEORGE III. Regis.

C A P. LI.

Abstract of An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to Hire for travelling Post, and by Time.

THAT, from and after the 1st day of August, 1785, the rates and duties granted by an act, made in the 26th year of the reign of his present Majesty, (intituled, "An Act for repealing an Act, made in the 19th Year of the Reign of His present Majesty, intituled, An Act for granting to His Majesty certain Duties on Licences, to be

From Aug. 1, 1785, the rates granted by 20 G. III. cap. 51;

taken out by all Persons letting Horses to Hire, for travelling in the Manner therein mentioned; and certain Duties on all Horses let to Hire for the Purposes of travelling Post, and by Time; and upon certain Carriages therein mentioned; and for granting other duties in lieu thereof;" and also the additional rate and duty granted by an act, made in the 23d year of the reign of his present Majesty, (intituled, "An Act for granting to His Majesty an additional Duty upon Stage Coaches, and other Carriages therein mentioned)," shall cease, determine, and be no longer paid or payable.

and 23 G.
III. cap. 63.

Bonds given
in pursu-
ance of the
said acts,

2d. Provided always, that the several bonds given in pursuance of the said acts, or either of them, shall continue and be of full force and effect, with respect to all duties due and owing by virtue of the said recited acts, and also with respect to the several duties by this act granted, and all matters and things therein contained.

and licences
granted, &c.
to continue
in force.

3d. That the several licences granted in pursuance of the said acts, shall continue in full force and effect, for and during the periods for which the same have been respectively granted; and that the several appointments made by the commissioners of stamps to the several persons appointed collectors of the said duties, shall remain and continue in full force, until revoked by the said commissioners.

New duties.

4th. And be it enacted, that, from and after the said 1st day of August 1785, there shall be raised, levied,

levied, collected, and paid, throughout the kingdom of Great Britain, unto and for the use of his Majesty, his heirs and successors, the several rates and duties following; (that is to say),

That every postmaster, innkeeper, or other person in Great Britain, who shall let to hire any horse for the purpose of travelling post by the mile, or from stage to stage, or being a person usually letting horses to hire, shall let to hire for a day, or any less period of time, any horse for drawing any coach or other carriage used in travelling posts, or otherwise, by whatsoever name such carriages now are or hereafter may be called or known, for or in respect whereof any rates or duties, now or heretofore under the management of the commissioners of excise, are or have been made payable by any statute or statutes, now in force, shall yield and pay annually unto his Majesty, his heirs and successors, the sum of 5s. for a licence for that purpose:

Every postmaster, &c. who shall let horses to hire for travelling post, for an annual licence, 5s. :

That for and in respect of every horse hired by the mile or stage, to be used in travelling post in Great Britain, there shall be charged a duty of 1½d. for every mile such horse shall be hired to travel post:

Every person hiring horses to travel post, to pay, for each horse, 1d. halfpenny per mile;

And that for and in respect of every horse hired for a day, or any less period of time, for drawing on any public road any coach or other carriage used in travelling post, or otherwise, by whatsoever name such carriages now are or hereafter may be

called or known, for or in respect whereof any rates or duties, now or heretofore under the management of the commissioners of excise, are or have been made payable by any statute or statutes now in force, there shall be charged, if the distance shall be then ascertained, the sum of 1½d. per mile; and if the distance shall not then be ascertained, there shall be charged the sum of 1s. and 9d. for and in respect of each horse so hired; such duty to be paid by the person or persons by whom such horse shall be so hired:

or 1s. 9d.
per day
where the
distance
shall not be
ascertained:

Every per-
son keep-
ing a dili-
gence, post-
coach, or
other four-
wheeled
carriage, for
carrying
only 4 inside
passengers,
for hire, or
any stage-
coach, &c.
shall pay
annually 5s.
for a licence;

That every person who shall keep any coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or other carriage with four wheels, or any calash, chaise, chair, or other carriage with two wheels, by what name soever the same now is or hereafter shall be called or known, to be employed as public stage coaches or carriages, for the purpose of conveying passengers for hire to and from different places in the kingdom of Great Britain, shall yield and pay annually unto his Majesty, his heirs and successors, the sum of 5s. for a licence for that purpose:

and shall
also pay 1d.
for every
mile such
carriage shall
travel.

And that every coach, berlin, landau, chariot, calash, chaise-marine, chaise, diligence, or other carriage with four wheels, or any calash, chaise, chair, or other carriage with two wheels by what name soever the same now is or hereafter shall be called or known, to be employed as public stage coaches or carriages, for the purpose of conveying passengers

passengers for hire, to and from different places in the kingdom of Great Britain, shall be, and the same is hereby charged with a duty of 1d. for every mile such carriage or carriages as aforesaid shall travel, to be paid by the owner or owners thereof respectively.

5th. And, for the better and more effectual raising, levying, collecting, and paying the said rates and duties herein-before granted, the same shall be under the government, care, and management of the commissioners for the time being appointed to manage the duties payable to his Majesty, his heirs and successors, and charged on stamped vellum, parchment, and paper; who, or the major part of them, are hereby required and empowered to appoint and employ such officers under them for that purpose, and to allow such salaries and incidental charges as shall be necessary, and to provide and use such marks or stamps as they shall think fit; and to repair, renew, or alter the same from time to time as there shall be occasion; and to do all other acts, matters, and things necessary to be done for putting this act in execution, with relation to the said rates and duties hereby granted, in the like, and in as full and ample manner as they, or the major part of them, are authorized to put in execution any of the laws now in being concerning stamped vellum, parchment, and paper.

The said duties to be under the management of the commissioners for stamp duties.

X 4

6th. That

Penalty on
persons let-
ting out
horses to
travel post,
&c. without
a licence.

6th. That, from and after the 1st day of August 1785, no person whatsoever, required by this act to be licensed, shall, unless he or she be authorized and enabled, in the manner herein-after prescribed, let out any horse for hire, either by the mile or stage, or to draw any coach, berlin, landau, chariot, calash with four wheels, or any calash, chaise, or chair with two wheels, or any other carriage used in travelling post, or otherwise, by whatsoever names such carriages now are or hereafter may be called or known (upon which any rates or duties, now or heretofore under the management of the commissioners of excise, are or have been reserved or made payable), for a day, or less period of time, upon pain to forfeit, for every such offence, the sum of 10l. to be recovered and applied as herein-after directed.

Any 2 com-
missioners
of the stamp
duties, or
persons au-
thorized by
them, may
grant licen-
ces for let-
ting out
horses to
hire,

7th. That, from and after the passing of this act, any two or more of his Majesty's commissioners, appointed for managing the duties arising by stamps on vellum, parchment, or paper, or some person duly authorized by them, shall grant licences to such persons who shall apply for the same, to let out horses for hire, in the manner aforesaid, in any city, town, or other place within Great Britain, for the space of one year, to commence from the said 1st day of August 1785, upon all licences to be granted on or before that day; and upon licences to be first granted to any person or persons after the said 1st day of August 1785, to commence

commence from the day of the date of every such licence; and all and every person or persons who shall take out such licence for letting out horses for hire, in manner aforesaid, shall take out a fresh licence for another year, ten days at least before the expiration of that year for which he, she, or they shall be so licensed, if he, she, or they shall continue to let out horses for hire in manner aforesaid; and shall, in like manner, renew such licence from year to year, paying down the respective sums due for such licences, as long as he, she, or they shall continue to let out horses for hire in manner aforesaid.

8th. That no postmaster, innkeeper, or other person whatsoever, licensed or to be licensed by authority of this act, shall, by virtue of one licence, keep more than one inn, house, or other place for letting horses for the purposes aforesaid; but for each and every inn, house, or other place, which any postmaster, innkeeper, or other person, shall keep for the purposes aforesaid, a separate and distinct licence shall be taken out and paid for by such postmaster, innkeeper, or other person; upon pain to forfeit, for every inn, house, or other place, so kept by him, her, or them, not licensed as aforesaid, the sum of 20l. to be recovered and applied as herein is directed.

No person to keep more than one inn, &c. for letting horses, by virtue of one licence, on penalty of 20l.

9th. That every postmaster, innkeeper, or other person, so licensed to let horses as hereinbefore mentioned, shall cause the words, "Licensed

Licensed innkeepers, &c. to cause certain words to be painted on the fronts

of their
houses, &c.
before they
let horses
for hire;

on penalty
of 5*l*.

Innkeep-
ers, &c.
who fur-
nish car-
riages to
travel post,
shall affix
their names
and their
place of
abode, on
some con-
spicuous
part there-
of;

icensed to let Post Horses," to be painted or written in legible characters, either on a sign hung out, or in some visible place in the front of his, her, or their house, stables, or out-offices, at the respective places at which he, she, or they let out horses to hire as aforesaid, to denote that such postmaster, innkeeper, or other person, is a letter or furnisher of horses, and authorized to furnish travellers with the same, pursuant to law: and if any postmaster, innkeeper, or other person so licensed as aforesaid, shall presume to let out horses for hire, as herein before-mentioned, without fixing or hanging out such token as aforesaid, every postmaster, innkeeper, or other person, so offending, shall, for every such offence, forfeit and pay the sum of 5*l*. to be recovered and distributed as herein-after is directed.

10th. That every person so licensed as aforesaid, shall, if he, she, or they furnish his, her, or their own chaises, or other carriages, at the same time with such horses let to hire to travel post as aforesaid, mark or paint, or cause to be marked or painted, on the outside pannel of each door of the chaise, or other carriage so furnished, his, her, or their christian and surname, and the name of the city, town, or place, of his, her, or their abode, in large and legible characters, in letters of a colour distinct from the colour of the carriage, each letter at least one inch in length, and continue the same thereupon, as long as such chaise

chaise or carriage shall be so used; and if any person or persons shall neglect or omit to mark or paint the same, as herein-before is directed, or shall mark or paint, or cause to be marked or painted, any false or fictitious name, or place of abode, on such chaise or other carriage, he, she, or they shall forfeit, for every such offence, the sum of 5*l*. on penalty of 5*l*.

11th. That every postmaster, innkeeper, or other person so licensed as aforesaid, if he, she, or they furnish his, her, or their own coaches, berlins, landaus, chariots, calashes, chaises, or other carriages with four wheels, or any calash, chaise, chair, or other carriage aforesaid with two wheels, at the same time with such horses let to hire for a day, or less period of time, for drawing on any public road, where such carriages shall have a box, or other outside seat for the driver thereof, shall affix upon some conspicuous part of the foot-board, or other part of such box or seat, a brass or tin plate, on which there shall be marked or engraved the christian and surname of every such owner or owners, and the name of the city, town, and place, of his, her, or their abode, in large and legible characters, and continue the same thereon, and replace the same as often as occasion shall require, during the time such coach, or other carriage as aforesaid, shall be so used; and where such carriages so furnished as aforesaid shall not have

Innkeepers, &c. who furnish carriages to travel for a day, or less period of time, shall affix, upon some conspicuous part thereof, a brass or tin plate, containing their names and places of abode.

have a box or other outside seat for the driver thereof, shall affix upon a conspicuous part of the pole, shaft, or splinter-bar of every such carriage as aforesaid, a brass or tin plate, upon which there shall be marked or engraved the christian and surname of every such owner or owners, together with the name of the city, town, or other place, of his, her, or their abode, in large and legible characters, and continue the same thereon, and replace the same as often as occasion shall require, during the time any such carriage as aforesaid shall be so used: and if any person or persons shall omit or neglect so to do, or mark or engrave, or cause to be marked or engraved, any false or fictitious name or place of abode, on any such plate so to be affixed on any such coach, berlin, landau, chariot, chaise, or other carriage as aforesaid, he, she, or they shall forfeit, for every such offence, the sum of 5*l*.

Penalty on
neglect, &c.

Commis-
sioners of
stamp du-
ties are to
deliver, to
every per-
son taking
out a li-
cence,
printed or
written pa-
pers:

12th. That the said commissioners appointed for managing the duties arising by stamps on vellum, parchment, and paper, shall, at the time of issuing such licence as aforesaid, deliver, or cause to be delivered, to every postmaster, inn-keeper, or other person so licensed, printed or written papers, intituled, "Stamp-office Weekly Accounts," in which shall be inserted the day of the week, and blanks left for the number of horses and miles, and name of the town or place

to which such horses shall be hired to go; and also for the day of the month, and the names of the postillions or drivers employed, to be filled up as herein-after directed, according to the following form, or such other form as the said commissioners shall judge convenient for keeping such accounts.

Stamp-

The
form
thereof.

Stamp-Office Weekly Account.
of C.
A. B.

Month and Day.	Week and Day.	Names of Postillions or Drivers.										Names of Places to which the Horses are hired to go.	Duty.
		A. B. No. or Horses. Miles.	C. D. No. of Horses. Miles.	E. F. No. of Horses. Miles.	G. H. No. of Horses. Miles.	I. K. No. of Horses. Miles.	L. M. No. of Horses. Miles.						
	Sunday												
	Monday												
	Tuesday												
	Wednesday												
	Thursday												
	Friday												
	Saturday												

And

And shall also deliver, or cause to be delivered, a number of tickets, on which shall be printed or written the words "Stamp Office," and also the word "Horses," and 1, 2, 3, 4, 5, or 6, in figures, as the tickets may be intended to denote the numbers; and likewise the word "Miles," except where the horses are hired for a day, or any less period of time, and then, instead of the word "Miles," the words "For a Day," shall be inserted, and also the amount of the duty, at and after the rate of 1s. 9d. for each horse, according to the number of horses expressed by figures on such tickets, and shall take especial care that all persons so licensed shall be sufficiently furnished with such accounts and tickets; and in case any officer employed in the execution of this act, in relation to the said rates and duties, shall wilfully refuse or neglect to do or perform any matter or thing by this act required or directed to be done or performed by him, whereby any of his Majesty's subjects shall or may sustain any damage whatsoever, such officer so offending shall be liable, in any action to be founded on this statute, to answer to the party aggrieved all such damages, with treble costs of suit.

13th. That each and every postmaster, innkeeper, or other person, so licensed to let horses for the purpose aforesaid, shall at the time of receiving his, her, or their first licence, give security, by bond, to his Majesty, his heirs and successors,

And also certain tickets.

Postmasters, &c. on receiving their first licence, to give security for the redelivery of tickets unaccounted for, &c.

cessors, in the sum of 50l. with a condition that he, she, or they will, whenever thereunto required, redeliver, or cause to be redelivered, the stamp-office tickets which he, she, or they may have received, and that may remain unaccounted for by him, her, or them, or will pay the money due thereon; and that he, she, or they will also deliver to the person or persons properly authorized, by the commissioners appointed for managing the duties arising by stamps on vellum, parchment, and paper, to inspect the same, and to receive the money due thereon, the stamp-office accounts so delivered to him, her, or them, as aforesaid, faithfully made out, signed, and attested, as herein-after directed, and make payment of all such sum and sums of money as shall be due and payable to his Majesty, in pursuance of, and according to the true intent and meaning of this act; and also truly and faithfully to observe and perform all the directions, matters, and things, herein contained, on his, her, or their behalf, to be observed and performed; and in case of the non-performance or breach of such condition, it shall and may be lawful for the said commissioners, or the persons so appointed by them, to cause each and every such bond to be prosecuted according to law; and in case of judgement against the defendant, the said commissioners may, if they shall think fit, refuse to grant to such person against whom such judgement

ment shall be obtained, any licence to let horses as aforesaid in future.

14th. And, to prevent any disputes arising at what rate or value the tickets shall be settled which may have been delivered, in pursuance of this act, to the postmasters, innkeepers, or others, and which may remain unaccounted for by him, her, or them, be it enacted, that such tickets shall be valued in account, and paid for, in case of any deficiency, at and after the rate of 1s. 9d. for each horse, according to the number of horses expressed by figures on such tickets, and in the receipt given by such postmasters, innkeepers, or other persons for the same.

Tickets un-
accounted
for, how to
be valued.

15th. That all and every postmaster, innkeeper, or other person licensed as aforesaid, who shall let horses to hire by the mile or stage, to be used in travelling post, shall, by themselves or servants, previous to the using such horse or horses, ask, demand, and receive, for the use of his Majesty, his heirs and successors, of and from the person or persons hiring the same, the sum of 1¹/₂d. per mile for each mile such horse shall be so hired to travel, at and after the rate or number of miles which he, she, or they, shall charge such traveller or travellers for the stage or distance such horse may be hired to go; and shall, at the same time he or she receives payment of the duty for such horse or horses, deliver or cause to be delivered to the person or persons hiring such horse or horses, one or

Postmas-
ters, &c.
letting out
horses to
travel post,
shall receive
for the use
of his Ma-
jesty, of the
persons
hiring the
same 1¹/₂d.
for every
mile each
horse is to
travel.

more of the stamp-office tickets herein-before mentioned, as occasion shall require, and to which such postmaster, innkeeper, or other person, shall add or cause to be added, if an innkeeper, the name of his sign or house; if not an innkeeper, his or her name; and he shall also insert the name of the city, town, or place where such licensed person resides, and the name of the town or place to which such horses may be hired to go; and if to London, the name of the street, square or place in London; and in words or figures the month, and day of the month, and the number of miles for which such horse or horses are so hired: and if any postmaster, innkeeper, or other person, under pretence of there not being any turnpike or toll-bar upon the road through which he may be hired to go, or under any other pretence whatsoever, shall neglect to ask, demand, and receive the said duty of 1½d. per mile from such person or persons hiring such horse or horses, or shall neglect or refuse to deliver the ticket or tickets, filled up as herein-before directed, to such person or persons so hiring the horses as aforesaid, such postmaster, innkeeper, or other person, shall, for every such offence, forfeit and pay the sum of 10l.; and moreover, in case of not receiving the said rate or duty, be chargeable therewith to his Majesty, his heirs and successors, in the same manner as if he, she, or they, had actually received the same.

Travellers
to deliver
their tickets

16th. That all and every traveller or travellers to whom the tickets, whereon shall be expressed the

the number of miles, shall be delivered as afore-
 said, if they shall pass through any turnpike or
 toll-bar, shall, at the first turnpike, toll-bar, or
 bridge, at which any toll shall be by law collected,
 through which he, she, or they shall pass, deliver,
 or cause to be delivered, to the toll-gate keeper
 there, the ticket or tickets so given to him, her,
 or them at the place where he, she, or they hired
 such horse or horses, which the said toll-gate keep-
 er is hereby directed to demand, and to receive
 and file; and if any traveller or travellers, so
 going post as aforesaid, shall have neglected to
 take such ticket or tickets, or shall not deliver, or
 cause the same to be delivered, properly filled up,
 as herein-before is directed, he, she, or they
 shall, before such horses be permitted to pass
 through such turnpike or toll-bar, pay for every
 horse hired and used by such traveller or travellers
 the sum of 1s. 9d. which the gate-keeper is here-
 by authorized to ask and demand, and not per-
 mit such horse or horses to pass till he, she, or they
 shall have paid the same, or produced such ticket
 or tickets as aforesaid.

at the first
 turnpike
 they shall
 pass thro'.

Penalty of
 neglect.

17th. That no traveller shall be compelled to
 pay for a greater number of miles than shall be
 expressed upon the ticket by this act directed to
 be issued to such traveller; and if any postmaster,
 innkeeper, or other person so licensed as aforesaid,
 shall insert in such ticket the name of any other
 town or place than the town or place to which the
 horses

No traveller
 to pay for
 more miles
 than shall
 be expressed
 upon his
 ticket.

horses shall be hired to go, or shall fill up a less number of miles than the number charged to such traveller, every postmaster, innkeeper, or other person so offending, shall forfeit and pay the sum of 10l. ; and the said commissioners shall, if they think fit, after conviction of such offender, refuse to grant such offender any licence in future.

Clause relative to charging travellers a specific sum by the stage, and not by the mile.

18th. And whereas postmasters, innkeepers, and other persons, add the number of miles upon the tickets issued by them to persons travelling post, according to the distance of the stage, yet nevertheless charge the traveller a sum of money not at or after any certain rate per mile, under a pretence that the sum so charged is their price for the stage ; be it therefore enacted, that where any ticket shall be issued, with the number of miles expressed thereon, and the postmaster, innkeeper, or other person so issuing the same, shall charge the traveller a specific sum by the stage, and not at or after the usual or any certain rate per mile, in every such case, such postmaster, innkeeper, or other person, shall be accountable for one-fourth part of the money so received by him, her, or them, as and for the duty by this act directed to be paid ; and shall, in that case, express on the said ticket the money charged to such traveller, and enter in the weekly account, herein-before directed to be kept, one-fourth part of the money so received, and pay the same to the collector or collectors

collectors appointed by this act to receive and collect the said duties: and if any postmaster, innkeeper, or other person, shall act contrary hereto, he, she, or they shall, for every offence, forfeit and pay the sum of 10l. to be recovered and applied as herein-after is directed.

19th. That all and every postmaster, innkeeper, and other person so licensed as aforesaid, who shall let to hire any horse or horses by the day, or less period of time, as aforesaid, shall, by themselves or servants, previous to such horse or horses being used, ask, demand, and receive, for the use of his Majesty, his heirs and successors, of and from the person or persons hiring the same, the sum of 1½d. per mile for each mile such horse or horses shall be so hired to go, where the distance shall be ascertained, and where the distance shall not be ascertained, then the sum of 1s. 9d. for each horse so hired, previous to such horse or horses being used; and shall, at the same time, deliver, or cause to be delivered, to the person or persons so hiring such horse or horses, one or more of the stamp-office tickets herein-before mentioned, with the words "For a Day" inserted therein, as occasion shall require; and to which every postmaster, innkeeper, or other person, shall add, or cause to be added, if an innkeeper, the name of his sign or house, if not an innkeeper, his or her name; and he shall also insert the name of the city, town, or place where such licensed

Postmasters &c. letting out horses to travel by the day, &c. shall receive, for the use of his Majesty, of the persons hiring them, 1d. halfpenny for every mile each horse is to travel, or 1s. 9d. for each horse, where the distance shall not be ascertained; and shall deliver to them stamp-office tickets properly filled up.

person resides, and in words or figures, the month, and day of the month; and if any postmaster, innkeeper, or other person, shall neglect to ask, demand, and receive the said duty of 1½d. per mile, or 1s. 9d. for each horse, as the case shall happen to be, from such person or persons hiring the same, or shall neglect or refuse to deliver the ticket or tickets so filled up as aforesaid, such postmaster, innkeeper, or other person shall, for every such offence, forfeit and pay the sum of 10l. and moreover, in case of not receiving the said rate or duty, be chargeable therewith to his Majesty, his heirs and successors, in the same manner as if he, she, or they had actually received the same.

Day-tickets
to be deli-
vered at the
first turn-
pike.

20th. That every person or persons, to whom such day-ticket as aforesaid shall be delivered, if he, she, or they shall, in the course of the day for which such ticket shall be given, pass through any turnpike, toll-bar, or over any bridge (where any toll is collected by virtue of any act or acts of parliament), shall, at the first turnpike, toll-bar, or bridge, through which he, she, or they shall pass, deliver, or cause to be delivered, to the toll-gatherer there, the day-ticket or tickets so given to him, her, or them, at the place where he, she, or they hired such horse or horses, which the said toll-gatherer is hereby directed to demand, and to receive and file; and in return for such day-ticket or tickets, every such person or persons shall receive

receive from the said toll-gatherer a ticket (called "An Exchange Ticket"), to be supplied from the stamp-office, which shall contain the name of the county in which the turnpike or toll-bar shall be, and the words "Received Day-ticket;" and also the number of horses according to the figures expressed in such day-ticket, together with the name of the city, town, or place, at which such day-ticket was given, and some mark or number, denoting the particular day in which such exchange ticket was issued, in printed or written letters or figures; which said exchange tickets the said toll-gatherer is hereby directed to deliver to such person or persons gratis, in return for such day-ticket so left with him as aforesaid; and which said exchange ticket so delivered shall be shewn by such person or persons at every turnpike or toll-bar, through which he, she, or they shall afterwards on that day pass with such horse or horses for which such day-ticket shall have been given: and if any person or persons, to whom such day-ticket or tickets shall be delivered as aforesaid, shall neglect or refuse to leave the same at such first turnpike as aforesaid, or shall refuse to shew the ticket, so given to him, her, or them in exchange, at every turnpike or toll-bar through which he, she, or they shall on that day pass as aforesaid, he, she, or they shall pay, for every horse then used by him, her, or them, the sum of 1s. 9d. before such horse or horses shall pass through such turnpike, toll-bar,

or bridge, the gatekeeper or toll-gatherer there is hereby authorized to ask, demand, receive, and retain the same to his own use; and where the name of the owner of the carriage shall be marked on the foot-board or seat, or pole, shaft or splinter-bar, as herein-before is directed to be done, when the carriage is let out to hire at the same time with the horses, then such gatekeeper or toll-gatherer shall not permit such horse or horses to pass through until such traveller shall have paid the same, or left such day-ticket or tickets, or shall have produced and shewn such exchange ticket, as aforesaid.

Penalty on taking off the before-mentioned brass or tin plate, in order to evade payment of the duty;

21st. That if any person or persons shall take off, or cause to be taken off, the brass or tin plate, herein-before directed to be affixed on carriages used as herein-before mentioned, with an intent to evade the payment of the duty, or the sum of 1s. 9d. for each horse to be paid at the turnpike or toll-bar, as herein-before is directed; every such person or persons so offending, shall forfeit and pay the sum of 10l. to be recovered and applied in the same manner as the other penalties in this act are directed to be recovered and applied.

and on drivers of carriages passing through any turnpike without such plate.

22d. That in case any carriage, upon which any brass or tin plate is directed to be affixed as aforesaid, shall pass through any turnpike or toll-bar, without having such brass or tin plate then affixed thereon, in the manner herein-before directed, the driver

driver or drivers of every such carriage shall forfeit and pay the sum of 40s. to be recovered and applied in the manner herein-after appointed.

23d. And, in order to prevent evasions in the filling up the said tickets, where the horses are hired to return in a less period of time than two days, and the distance shall be ascertained, be it enacted, that where any postmaster, innkeeper, or other person, shall let to hire any horse or horses as aforesaid to return in a less period of time than two days, and the number of miles, instead of the words, "For a Day," shall be inserted in such ticket, every licensed postmaster, innkeeper, or other person, shall fill up the name of the place to which the horses are hired to go, and the true number of miles, ascertaining the distance both going to and returning from the place expressed in such ticket; and in default of not filling up the said ticket, as herein-before is directed, every such postmaster, innkeeper, or other person, shall forfeit and pay the sum of 10l. and moreover be chargeable with the said duty to his Majesty, his heirs and successors, in the same manner as if he or she had actually received the same.

How tickets for less than two days shall be filled up.

24th. And, in order to prevent frauds where horses shall be let to hire for two or more days, be it enacted, that every postmaster, innkeeper, or other person, when he shall let to hire for two days, or a longer space of time, any horses for drawing any carriage as aforesaid, on any public road,

Description of the certificates to be delivered to travellers who shall hire horses for two days, or more.

road, shall deliver, or cause to be delivered, to the person travelling in such carriage, or to the driver thereof, a note or certificate, to be supplied from the stamp-office, on which shall be engraved or printed, "Hired for two or more Days," and to which such postmaster, innkeeper, or other person, shall add the day of the month, the name of the place of his abode, and the number of days for which the said horses shall be hired, and the name and place of abode of the person hiring the same; and the person travelling in such carriage, or the driver thereof, shall, at the first turnpike, or other place where toll is by law collected, if he, she, or they shall pass through any, deliver to the toll-gate keeper there the note or certificate so given to him or her as aforesaid, which the said toll-gate keeper is hereby directed to ask and demand, and to receive and file; and in return for such note or certificate, the toll-gate keeper shall deliver a ticket, called "The Check Ticket," to be supplied from the stamp-office, which shall contain the name of the county in which the turnpike or toll-bar shall be, and the words "Certificate delivered," and also the name of the town or place whence such note or certificate issued, together with some mark or number denoting the particular day on which such check ticket was issued, in printed or written letters or figures; which said check ticket the said toll-gate keeper is hereby directed to deliver to such person or persons

The gate-keeper shall give a check ticket.

persons *gratis*, in return for such note or certificate so left with him as aforesaid, and which said check ticket, so delivered, shall be shewn by the driver of such carriage, or some person therein, to the toll-gatherer at every turnpike or toll-bar through which the said horses may have occasion to pass: and if any person or persons, so hiring such horses for the purposes aforesaid, shall have neglected to take such note or certificate as above specified, or shall neglect or refuse to leave the same at such first turnpike or toll-bar as aforesaid, or shall refuse to shew, at the several turnpikes or toll-bars through which he shall pass, the check ticket so given to him by the toll-gate keeper as aforesaid, such traveller or travellers shall pay for every horse then used by him or her the sum of 1s. 9d. before such horses be permitted to pass such turnpike or toll-bar, which the said toll-gate keeper is hereby authorized to ask, demand, and receive, and retain to his own use, and not permit such horses to pass till such travellers shall have paid the same, or produced such note or certificate, or such check ticket as aforesaid; and if any postmaster, innkeeper, or other person, shall in such note or certificate, insert any false or fictitious name or place of his or her abode, or shall wilfully insert therein any fictitious name, or place of abode of the person hiring such horses, or shall, in letting out such horses for the purposes aforesaid, by any device or collusion, pretend to

let out his horses for a longer space of time than the time for which the same were actually hired, with an intent to evade the duty hereby imposed, such postmaster, innkeeper, or other person shall, for every such offence, forfeit the sum of 20l.; and the said commissioners shall, if they think fit, after conviction of such offender, refuse to grant such offender any licence in future.

Horses hired for any less time than two days, shall be deemed to be hired for one day.

25th. Provided always, That every horse hired for the purpose of drawing any carriage as aforesaid for any less period of time than two successive complete days, shall be deemed, for the purposes of this act, to be hired for a day, and shall be subject to all the rules, regulations, and restrictions, as horses hired for a day, or less period of time, for drawing such carriages as aforesaid, are by this act made liable and subject to.

Penalty on gate-keepers for neglect of duty.

26th. That every toll-gate keeper who shall have received any of the day tickets, or the notes or certificates for two or more days, as herein-before mentioned, and shall refuse to give any traveller or travellers, *gratis*, the tickets hereby directed to be given in exchange, or who shall deliver the exchange ticket or check ticket, without having received in lieu thereof the stamp-office day ticket, or the note or certificate for two or more days, as herein-before mentioned; or who shall make, or permit or suffer to be made, any alteration in any of the tickets hereby directed

directed to be filed by him or her, after such tickets shall have come to his or her custody, or shall deliver any of the tickets directed to be received and filed by him or her, to any person or persons other than the person or persons duly authorized as herein-after mentioned to receive the same, he or she shall, for every such offence, forfeit and pay the sum of 40s. to be recovered as herein-after is directed.

27th. That every postmaster, innkeeper or other person so licensed to let horses as aforesaid, shall insert, in the account herein-before specified, so delivered to him, her, or them, from the stamp-office, the number of horses used in travelling post, and the number of miles for which such horses shall have been so used, and the name of the town or place to which such horses were hired to go; also the number of horses let to hire for a day, or any less period of time; and also the note or certificate so issued by them as aforesaid, and the day of the month on which the said day tickets were used, or such note or certificate was issued, together with the names of the postillions or drivers employed; which said account shall be signed by such postmaster, innkeeper, or other person so licensed as aforesaid, and witnessed by the hostler, or other servant employed in preparing and getting ready such horses, and shall be open, when required, to the inspection of any person or persons duly authorized under the hands

Enumera-
tion of par-
ticulars to
be inserted,
by post-
masters, &c.
in the ac-
count to be
delivered
them from
the stamp-
office.

and seals of the said commissioners for managing the duties on stamped vellum, parchment, and paper, to inspect the same; and such postmaster, innkeeper, and other person so licensed as aforesaid, residing in the city of London or liberty of Westminster, shall, the first Tuesday or Wednesday in every month, and such other person so licensed as aforesaid, residing within five miles of the head office for stamps, or within the bills of mortality, shall, the first Thursday or Friday in every month, or at such other times as may be appointed by the said commissioners, on public notice given in the Gazette, bring in and deliver to the commissioners, or to the person or persons appointed by them for the purpose of receiving the same, at the head office, the accounts hereinbefore directed for the four weeks ending on the Saturday preceding such day of delivery, and shall, at the same time, pay such sum and sums of money which shall appear to be due thereon to the receiver-general for the time being of the duties on stamped vellum, parchment, and paper, or to the proper officer for the time being for collecting the said duties, for the use of his Majesty, his heirs and successors, at the head office, upon pain of forfeiting 10l. for every default in not delivering in such account, and double the amount of the money so due and payable from such postmaster, innkeeper, or other person, for the said rate or duties, for the nonpayment thereof.

28th. That every postmaster, innkeeper, or other person so licensed as aforesaid, not residing within the cities of London or Westminster, or within five miles of the same, or within the bills of mortality, shall, at such times and places to be appointed for that purpose as herein-after mentioned, produce and deliver the accounts herein-before directed for the weeks ending on the Saturday preceding such delivery, and then unaccounted for, to the person or persons duly authorized and commissioned, under the hands and seals of three of the said commissioners for managing the duties on stamped vellum, parchment, and paper, to receive such accounts, and the money due thereon; and at the same time pay to such person or persons all sum and sums of money, which shall appear to be due upon such accounts, under the penalty of 10*l.* for every default in not delivering such accounts, and double the amount of the money due and payable from such postmaster, innkeeper, or other person, for the said rates or duties, for the nonpayment thereof.

Where and when licensed persons living in other parts of the kingdom shall deliver their accounts, &c.

29th. That every postmaster, innkeeper, or other person so licensed as aforesaid, shall enter, or cause to be entered, in his weekly account, the tickets, notes, or certificates, so issued by him, her, or them, on the day in which the same shall be issued; and if any postmaster, innkeeper, or other person, shall date any of the posting tickets, or day tickets, or any note or certificate, by him

Postmasters &c. to enter tickets in their weekly account on the day they were issued,

or

or her delivered as aforesaid, in any other manner than as the same shall, at the time of such delivery, be entered in his or her weekly account or accounts, he, she, or they shall, for every such offence, forfeit and pay the sum of 40s. to be recovered and applied as herein-after is directed.

on penalty
of 40s.

Penalty on
postmasters
&c. who
shall endeavour to defraud his Majesty of the rates imposed by this act.

30th. That every postmaster, innkeeper, or other person, so licensed as aforesaid, who shall be guilty of any wilful concealment, or making false accounts, or any other fraudulent contrivance, device, or pretence whatsoever, with an intent or design to defraud his Majesty, his heirs and successors, of any of the rates or duties imposed by this act, or any part thereof, such postmaster, innkeeper, or other person, shall forfeit the sum of 50l. to be recovered as herein-after directed; and the said commissioners shall and may, if they shall so think fit, after judgement obtained against such offender, refuse to grant to such offender any licence in future.

Every postmaster, &c. who shall take the hire for horses travelling post, shall be accountable for the duty.

31st. And, in order to prevent the evading the payment of the duties hereby granted, by permitting carriages, conveying persons post, to be drawn by horses which have paid the duty for the stage, under pretence of such horses being upon the return home; be it further enacted, that every postmaster, innkeeper, or other person who shall take the hire for such horses by the mile, or from stage to stage, shall be considered as the person to whom the duties herein-before granted shall be paid,

paid, and shall be chargeable with, and accountable for the same, as if such postmaster, innkeeper, or other person, was the actual proprietor of such horses, although the same may belong to, and be the property of any other licensed postmaster, innkeeper, or other person.

32d. And, in order to prevent evading the payment of the duties hereby granted upon horses hired by the mile or stage, under the pretence of the letting such horses for a day, or any less period of time, be it enacted, that no postmaster, innkeeper, or other person, at whose inn, house, or other place kept for letting horses to hire, any traveller or travellers shall change horses, shall let to hire any horse or horses to such traveller or travellers, in any other manner than by the mile or stage; and if any postmaster, innkeeper, or other person, shall act contrary hereto, he, she, or they shall, for every such offence, forfeit and pay the sum of 10l. to be recovered as herein-after mentioned.

No post-master, &c. at whose house any traveller shall change horses, shall let them any otherwise than by the mile or stage.

33d. And, in order to prevent any obstruction or inconvenience to travellers, from the name of the town or place to which the horses may be hired to go, being inserted in the ticket as herein-before is directed; be it enacted, that where any postmaster, innkeeper, or other person so licensed as aforesaid, at whose inn, house, or other place, any traveller or travellers shall apply to change horses, if he or she cannot furnish horses to convey

Where inn-keepers cannot furnish horses to travellers, they are to give them a fresh ticket properly filled up, &c.

such travellers on their journey, when applied to for that purpose, such postmaster, innkeeper, or other person, shall and is hereby directed to issue to any traveller requiring the same, a fresh ticket properly filled up, and receive the duty due thereon, and charge himself or herself therewith, in the same manner as if the horses had been hired from such postmaster, innkeeper, or other person.

Toll-gate
keepers to be
allowed 3d.
in the pound
for all tic-
kets they
shall deliver
to collec-
tors.

34th. And, for the encouragement of the toll-gate keepers to be attentive and vigilant in the execution of this act, and as a compensation for their trouble; be it enacted, that all and every toll-gate keeper shall be, and is hereby authorized to demand and receive from the collector, or other person, appointed to get in the same, to whom he, she, or they shall deliver the day tickets and posting tickets, in the manner herein-after directed and prescribed, the sum of threepence for every pound sterling, which the duties upon any such tickets shall amount unto, and at and after that rate for any less sum than a pound sterling; and such collector or other person, is hereby authorized to pay and allow the same accordingly; and that such allowance of threepence in the pound shall be over and above the allowance or privilege hereby given to such toll-gate keepers of retaining the money by him, her, or them, collected from such traveller or travellers, person or persons, who shall not, pursuant to this act,

act, have delivered the tickets to such toll-gate keeper as aforesaid.

35th. Provided always nevertheless, that all and every toll-gate keeper shall, for the compensation and allowance aforesaid, bring, or cause to be brought, the tickets herein-before mentioned, by him or her received, if within five miles of the head office for stamps, then to the said head office there, or to such other place, within the bills of mortality, as the commissioners of the stamp-duties shall appoint; and if beyond the distance of five miles from the head office, then to such places, and at such times, as the collector, appointed to collect such tickets, shall require, and deliver up, or cause to be delivered up, such tickets to the collector to be appointed as aforesaid.

Where and when the toll-gate keepers shall bring the said tickets.

36th. That all and every toll-gate keeper, who shall have received such stamp-office tickets as aforesaid, who shall not bring, or cause to be brought, such tickets at the times and places aforesaid, shall, upon demand made at the gate of such turnpike or toll-bar, deliver such tickets to the collector to be appointed by the said commissioners for managing the duties on stamped vellum, parchment, and paper, as aforesaid; and if any toll-gate keeper shall refuse to deliver up all and every such stamp-office tickets so received by him or her, upon such demand as aforesaid, every toll-gate keeper shall, for each ticket he or she shall so refuse to deliver up, forfeit and pay the

Penalty on toll-gate keepers who shall not deliver up tickets on demand;

sum of 5s. to be recovered as herein-after is directed.

or who shall neglect to receive or to file any tickets, as required by this act.

37th. That if any toll-gate keeper shall wilfully neglect to ask and demand, or shall refuse to receive, from any person, or persons, any ticket or tickets, hereby directed to be delivered to such toll-gate keeper as aforesaid, or shall neglect or refuse to file the same when delivered, every such toll-gate keeper, so wilfully neglecting to ask and demand, or refusing to receive and file such tickets, shall, for every such offence, forfeit and pay the sum of 5l. to be recovered, levied, and applied in manner herein-after directed.

Gate-keepers fraudulently accepting less than they are authorized to demand, forfeit 20s.

38th. And, in order to prevent any collusion or fraudulent practices in toll-gate keepers, be it enacted, that in case any toll-gate keeper shall ask, demand, or receive, or agree to take or accept any less sum or sums of money than he or she is hereby authorized to ask, demand, and receive, and retain to his own use, every such toll-gate keeper shall, for every such offence, forfeit and pay the sum of 20s. to be recovered and applied in the manner herein-after appointed.

Commissioners may erect bars and gates across public roads, and appoint persons to receive tickets, &c.

39th. And whereas there are many public roads on which there are no turnpikes, so that the tickets directed to be issued by the several postmasters, and other persons, cannot be received and filed as directed by this act, whereby great frauds are practised; be it therefore enacted, that it shall and may be lawful to and for the commissioners appointed

appointed to manage the duties on stamped vellum, parchment, and paper, to erect bars and gates across any public road, for the receipt of the tickets directed to be issued in pursuance of this act, and to place a person or persons thereat, who shall have, and are hereby invested with the same power and authority, to collect and receive the tickets, notes, or certificates so issued, and to demand the money from the travellers for not producing and shewing the same, as the turnpike men are authorized by this act to collect, demand, and receive, and to be liable and subject to the same penalties for any thing done contrary to this act, as the turnpike men are subject and liable to.

40th. That all and every postmaster, innkeeper, or other person so licensed as aforesaid, not residing within five miles of the head office for stamps, nor within the bills of mortality, shall, at the times and at the places to be mentioned at the foot of the first licence granted to him, her, or them, when the same shall be delivered, and afterwards at the foot of every receipt which shall be given by the collector for the money paid in by him, her, or them, on account of the said duties, attend and there deliver in and pass his account, and pay the duty received by him, her, or them as aforesaid, to the collector so appointed to collect the same: provided that no such person as aforesaid shall be compelled to travel for the payment of the said duties, or other cause whatsoever, touching or concerning the same, if he, she, or

Where post-
masters, &c.
residing out
of the bills
of morta-
lity, &c.
are to at-
tend and
pass their
accounts.

they live in a market town, out of the said town ; or if he, she, or they live out of a market town, then to no other place than to the market town nearest to his, her, or their habitation.

This act
not to ex-
tend to
horses used
in hackney
coaches, &c.

41st. Provided also, that nothing herein contained shall extend, or be construed to extend to any horses used in hackney coaches, licensed pursuant to several acts of parliament made for that purpose, where the horses drawing such hackney coaches shall be employed to go no greater distance than ten miles from the cities of London or Westminster, and the suburbs thereof.

All horses
hired by the
mile or
stage, shall
be deemed
hired to
travel post.

42d. That every horse, hired by the mile or stage, shall be deemed to be hired to travel post, within the true intent and meaning of this act, although the person or persons hiring the same do not go or travel several stages upon a post road, or change horses ; and although at the stage or place, at or to which such horses shall be hired, there shall not be any post house ; and although there shall not be any post settled or established on the road, or any part thereof, upon which such horses shall be hired to go ; any thing herein-before contained, or any law or usage, to the contrary notwithstanding.

On the death
of any li-
censed post-
master, &c.
his execu-
tors, &c.
shall not be
liable to any
penalty for
letting hor-
ses to hire,

43d That if any postmaster, inkeeper, or other person, licensed to let horses in manner aforesaid, shall die, it shall and may be lawful for his or her executors, administrators, or other persons succeeding to such inn, house, or other place, to let horses to hire in manner aforesaid, until such time

as such person shall procure such licence, and give such security as herein-before directed, without being liable to the penalty herein-before inflicted upon the persons letting horses to hire without being licensed in that behalf, provided that such licence be taken out within thirty days after the death of such postmaster, innkeeper, or other person; and such person or persons shall be subject to the same rules, regulations, and charges, and liable to account, and to the payment of the same rates and duties imposed, as such postmaster, innkeeper, or other person, was subject and liable to account for.

provided
they take
out a licence
within 30
days after
his death.

44th. And, for the more effectually taking an account of the several duties imposed by this act, and preventing frauds therein, be it enacted, that, from and after the said 1st day of August 1785, every postmaster, innkeeper, or other person, so licensed to let horses as aforesaid, shall, at the respective times of delivering their accounts to the commissioners, or other person appointed by them to receive the same at the head office, or to the collector or collectors authorized by the said commissioners to receive the same, and the money due thereon, make oath, or, being one of the people called Quakers, make and subscribe a solemn affirmation before such commissioners, or other person appointed as aforesaid, or collector or collectors, who are hereby respectively authorized and empowered to administer such oath and affirmation

After Aug.
1, 1785,
every post-
master, &c.
on deliver-
ing his ac-
counts, shall
make oath
to the truth
thereof.

to the truth of the accounts then delivered, in the form following :

The oath. *I A. B. do swear (or affirm as the case may require) that the several weekly accounts, now by me delivered, of the duties arising upon horses, which I have let for the purpose of travelling post, or otherwise, from the day of to the day of as far as the same have been entered and kept by me, are fair, just, and true accounts ; and that I have charged therein the duty for the true number of miles, received for the use of his Majesty, from the travellers who have hired horses from me ; and that I have inserted therein an account of all the day-tickets, notes, and certificates issued by me ; and as far as such accounts have been entered and kept by any other person or persons, I verily believe the same to be true.*

So help me G O D.

And if any postmaster, innkeeper, or other person, taking the said oath or affirmation hereby appointed, shall thereby commit wilful perjury, and be thereof convicted, he, she, or they shall, for such offence, be subject and liable to such pains and penalties as by any law now in being persons convicted of wilful and corrupt perjury are subject and liable to ; and if any postmaster, innkeeper, or other person, so licensed as aforesaid, shall refuse to take the oath of affirmation above required, the

the collector or collectors of the said duty may refuse to receive the money due on such accounts; and such postmaster, innkeeper, or other person, shall be liable to the penalty of 20l. in the same manner as if they had not delivered in their accounts, and paid the money due thereon, for each and every such account so refused to be attested or affirmed.

45th. That, from and after the said 1st day of August, 1785, if any person who shall keep any coach, berlin, landau, chariot, calash, chaise-mareine, chaise, diligence, or other carriage with four wheels, or any calash, chaise, chair, or other carriage with two wheels, by what name soever the same now is or hereafter shall be called or known, to be employed as public stage coaches or carriages, for the purpose of conveying passengers for hire to and from different places within the kingdom of Great Britain, shall let out the same for such purpose without having first obtained a licence under the hands of two of the said commissioners for managing the duties on stamped vellum, parchment, and paper, or some person duly authorized by them, he, she, or they shall forfeit, for every time such coach, diligence, or other carriage, shall be so used, the sum of 10l. to be recovered and applied as herein-after is directed.

No person shall let out for hire any diligence, or post coach, &c. without a licence.

46th. That, from and after the passing of this act, any two or more of his Majesty's commissioners, appointed for managing the duties arising by stamps

Commissioners of stamp duties to grant such licences to all

persons who
shall apply
for them.

stamps on vellum, parchment, and paper, or some person duly authorized by them, shall grant licences, under their hands and seals, to any person or persons who shall apply for the same to let out for hire any such coach, diligence, or other carriage, directed to be licensed by virtue of this act, for the space of one year, to commence from the 1st day of August, 1785, upon all licences to be granted on or before that day, and upon licences to be first granted to any person or persons after the said 1st day of August, to commence from the day of the date of such licences; which said licence shall be renewed at least ten days previous to the expiration of the year for which it was granted; and if the person or persons so licensed shall continue to let out for hire such coach, diligence, or other carriage, hereby directed to be licensed, he, she, or they shall, in the same manner, renew such licence from year to year, paying down the respective sums due for such licence, and so yearly and every year as long as he, she, or they shall continue to let out such coach, diligence, or other carriage for the purpose aforesaid.

Only one
diligence,
&c. to be
kept by vir-
tue of one
licence.

47th. That no person or persons so licensed to let out coaches, diligences, or other carriages, hereby directed to be licensed, shall, by virtue of one licence, keep more than one coach, diligence, or other carriage, for the purposes aforesaid.

All licen-
sed persons
to pay 1d.

48th. That all and every person and persons so licensed to use any coach or coaches, diligences,

or

or other carriages, to be employed as public stage coaches as aforesaid, shall yield and pay to his Majesty, his heirs and successors, the sum of 1d. for every mile every such coach or coaches, diligences, or other carriages, shall be so used to travel as aforesaid.

for every
mile then
diligence,
&c. shall
travel;

49th. That all and every person or persons so licensed to use such coach or coaches, diligences, or other carriages, to be employed as public stage coaches as aforesaid, shall, at the time of receiving such licence, declare from what place and to what place such coach or coaches, or other carriages, hereby directed to be licensed, is intended to be used, distinguishing the distance or number of miles between the two extreme towns or other places, such coach or coaches, or other carriages, is or are intended to go, and the number of journeys each such coach or coaches, diligences, or other carriage or carriages, is or are intended to be used, either in the day or in the week, as the case may happen to be, that the same may be inserted in such licence; and all and every person or persons, so licensed for such purpose as aforesaid, shall give security, by bond to his Majesty, his heirs and successors, in the sum of 20l. or in treble the sum to which the duty for the journeys inserted in such licences for one month would amount to, in the option of the said commissioners, with a condition for the faithful accounting for

and shall
declare,
when they
receive their
licence,
to and from
what places
it is intend-
ed to be
used, and
how often.

and

and paying such sums as may be due for the jour-
nies expressed in such licences.

All diligen-
ces, &c. go-
ing to or
from Lon-
don or
Westmin-
ster, shall
be licensed
at the stamp
office.

50th. That all coaches, diligences, or other
carriages, directed to be licensed by virtue of
this act, that shall go from London or Westmin-
ster to any place in the country, or that shall come
from the country to any place in London or West-
minster, shall be licensed at the head office by the
commissioners, or some person authorized by
them.

Discretion-
ary powers
vested in
commis-
sioners rela-
tive to dili-
gences, &c.
making
short stages
near Lon-
don.

51st. And, in regard it may be difficult to ascer-
tain the number of times such licensed coaches,
diligences, or other carriages, making short stages,
may go in a day, it is hereby provided and enacted,
that the commissioners for managing the stamp-
duties, or the major part of them, or such officers as
they shall appoint in that behalf, shall and may, and
they are hereby impowered to make such allow-
ances as shall appear to be just, to any person or
persons licensed to use any coach, diligence, or
other carriage, as aforesaid, upon oath made by the
owner of such coach, diligence, or other carriage
as aforesaid, before the said commissioners, or the
major part of them, or such officers so to be ap-
pointed, as to the number of journies actually
made in a day by such coach, diligence, or other
carriage, where the same shall differ from the num-
ber expressed in such licences; which oath the said
commissioners, or the collectors authorized by
them to receive the said duty, are hereby impower-
ed

ed to administer, and to examine into all the circumstances relative to the number of journies so made by such coach, diligence, or other carriage, as aforesaid, any thing herein contained to the contrary notwithstanding; and the said commissioners, or the major part of them, are hereby impowered to make such regulations, with respect to such coaches, diligences, and other carriages, where such allowances are applied for, as they shall from time to time find necessary, as well for the effectual securing the duties on such coaches, diligences, or other carriages, as doing justice to the owners or proprietors thereof.

52d. That all and every person or persons, so licensed to use every such coach, diligence, or other carriage, as aforesaid, shall mark or paint, or cause to be marked or painted, on the outside pannel of each door thereof, before he, she, or they shall use the same for the purpose aforesaid, his, her, or their Christian and surname, together with the name of the place from whence they set out, and to which they are going, in large and legible characters, in letters of a colour distinct from the colour of the carriage, each letter at least one inch in length, under the penalty of 10l.; and every proprietor of any such coach, diligence, or other carriage, licensed to go from London to any other place, or from any other place to London, shall, on the 1st Monday in every month, between the hours of eight in the morning and two in the afternoon,

The name of the owner of every diligence, &c. to be painted on the outside of each door.

afternoon, unless the same be an holiday, and then on the next day, not being an holiday, clear the said duties charged and become due by virtue of this act, by paying the same to the receiver-general of stamped vellum, parchment, and paper, or to the proper officer for the time being for collecting the said duties, for the use of his Majesty, his heirs and successors, at the head office; and if such proprietor or proprietors shall be licensed from any town in the country to any other town than London, then such proprietors shall clear the said duties, by paying the same to the person duly authorized, by commission under the hands and seals of three of his Majesty's commissioners of the stamp-duties, to receive the same, under the penalty of 5*l*.

Licensed proprietor of any diligence, &c. to give 7 days notice before he discontinue the same.

53d. Provided always, that every such licensed proprietor or proprietors of any coach, diligence, or other carriage, as aforesaid, who shall lay down and discontinue the use of the same, shall give notice in writing, seven days at least before he, she, or they shall lay down or discontinue the same, and shall have such notice indorsed upon the back of such his, her, or their licence or licences, or upon the bond so to be given as aforesaid, and from thenceforth, on payment of all arrears, shall be no longer charged or chargeable for the same.

Postmasters, &c. to be allowed 3*d*. in the

54th. That the receiver-general at the head office, and the said other collectors duly appointed to

to receive the duties hereby imposed, shall make an allowance to the several postmasters, innkeepers, and other persons, licensed by virtue of this act to let horses to hire, by the mile, stage, or day, for all monies by them paid on account of the duties by this act imposed on horses so hired as aforesaid; and they shall be entitled respectively to deduct, for their own use, at and after the rate of 3d. in the pound, out of the monies by them regularly accounted for and paid to such receiver-general, or other collector, according to the directions herein-before contained.

pound out of the monies to be accounted for and paid by them.

55th. That if any person shall falsely make, forge, or counterfeit, or cause or procure to be falsely made, forged, or counterfeited, or wilfully aid or assist in the false making, forging, or counterfeiting any ticket, note, or certificate by this act authorized or directed to be used, with an intent to defraud his Majesty, his heirs and successors, of any of the said duties; or shall utter or publish as true, any false, forged, or counterfeited ticket, note, or certificate, with an intent to defraud his Majesty, his heirs and successors, of any of the said duties; every person or persons so offending, and being thereof lawfully convicted, shall forfeit and pay the sum of 50l. to be levied and applied as herein is directed and declared.

Penalty on forging any ticket, or uttering the same.

56th. That all pecuniary penalties hereby imposed shall be divided and distributed (if a prosecution or suit shall be commenced for the same

Application of penalties, if sued for within six months.

within

within the space of six calendar months from the time of any such penalty being incurred), in manner following; one moiety thereof to his Majesty, his heirs and successors; and the other moiety thereof, with full costs of suit, to the person or persons who shall inform and sue for the same.

Pecuniary penalties amounting to 50*l.* where to be sued for.

57th. That all such pecuniary penalties which shall amount to the sum of 50*l.* or more, shall be sued for in any of his Majesty's courts at Westminster, for offences committed in England and Wales, or Berwick upon Tweed, and in his Majesty's court of Sessions, court of Justiciary, or court of Exchequer in Scotland, for offences committed in that part of Great Britain called Scotland, by action of debt, bill, plaint, or information, wherein no essoin, protection, privilege, wager of law, or more than one imparlance, shall be allowed.

All penalties not sued for within six months, to belong to his Majesty.

58th. Provided always, that such division or distribution of the penalties as aforesaid, shall be, and is hereby confined and restricted to the prosecuting or suing for the same within the time herein-before for that purpose limited; and that, in default of such prosecution or suit within the time aforesaid, no informer or informers shall have or be intitled to any part or share of such penalties, but that the whole thereof shall belong to his Majesty, his heirs and successors, and shall be recoverable by information, at the instance of his

Majesty's

Majesty's attorney-general, or the lord advocate of Scotland; any thing herein contained to the contrary notwithstanding.

59th. Provided always, that it shall and may be lawful to and for any justice of the peace residing near the place where the offence shall be committed, to hear and determine any offence against this act which subjects the offender to any pecuniary penalty, not amounting to 50l.; which said justice of the peace is hereby authorized and required, upon any information exhibited, or complaint made in that behalf, to summon the party accused, and also the witnesses on either side, and shall examine into the matter of fact; and, upon due proof made thereof, either by the voluntary confession of the party, or by oath of one or more credible witnesses or witnesses, to give judgement or sentence for the penalty or forfeiture, according as in and by this act is directed, and to award and issue out his warrant, under his hand and seal, for the levying any pecuniary penalties or forfeitures so adjudged on the goods of the offender, and to cause sale to be made thereof, in case they shall not be redeemed within six days, rendering to the party the overplus (if any); and where the goods of such offender cannot be found sufficient to answer the penalty, to commit such offender to prison, there to remain for the space of six months, unless such pecuniary penalty shall be sooner paid and satisfied; and if any person or persons shall

Any justice may determine any offence against this act, if the penalty be less than 50l.

find himself or themselves aggrieved by the judgement of any such justice, then he, she, or they shall and may (upon giving security to the amount of the value of such penalty and forfeiture, together with such costs as shall be awarded in case such judgement shall be affirmed) appeal to the justices of the peace at the next general quarter sessions for the county, riding, or place, who are hereby impowered to summon and examine witnesses upon oath, and finally to hear and determine the same; and in case the judgement of such justice shall be affirmed, it shall be lawful for such justices to award the person or persons to pay costs, occasioned by such appeal, as to them shall seem meet. Provided always, that if the next general quarter sessions of the peace shall fall within six days after such conviction, it shall and may be lawful for the person so convicted, if he shall think fit, giving such security as aforesaid, to appeal to the next subsequent quarter sessions.

Penalty on witnesses who shall refuse to appear, or to be examined, &c.

60th. That if any person or persons shall be summoned as a witness or witnesses, to give evidence before such justice or justices of the peace, touching any of the matters relative to this act, either on the part of the prosecutor, or the person or persons accused, and shall neglect or refuse to appear at the time and place to be for that purpose appointed, without a reasonable excuse for such his, her, or their neglect or refusal, to be allowed of by such justice or justices of the peace,

or

or appearing shall refuse to be examined on oath, and give evidence before such justice or justices of the peace, before whom the prosecution shall be depending, that then every such person shall forfeit, for every such offence, the sum of 40s. to be levied and paid in such manner, and by such means as are herein-before directed as to other penalties.

61st. That all summonses, issued by any justice of the peace, in pursuance of this act, against the owners or proprietors of any coaches, diligences, or other carriages required to be licensed by this act, that shall be left at the inn or other place where the diligence, coach, or other carriage, shall put up, with the book-keeper or other person who shall keep the books for taking places in such coaches, diligences, or other carriages, shall be deemed good service on the owners or proprietors of such coaches, diligences, or other carriages, although such owners or proprietors shall not have a residence or habitation in such inn or place.

Summonses of the proprietors of diligences, &c. left with the book-keeper, &c. shall be deemed good service.

62d. That a conviction in the form, and to the effect following (*mutatis mutandis*), as the case shall happen to be, shall be good and effectual, to all intents and purposes whatsoever, without stating the case, or the facts or evidence in any particular manner; that is to say:

Form of
conviction.

BE it remembered, that on the day of
 in the year of our Lord at
 in the county of *A. B.* came before me
C. D. one of his Majesty's justices of the peace
 for the said county, residing near the place where
 the offence was committed, and informed me that
E. F. of on the day of
 now last past, at in the said county, did
 [*here set forth the fact for which the information is
 laid*]; whereupon the said *E. F.* after being duly
 summoned to answer the said charge, appeared
 before me on the day of at
 in the said county, and having heard the charge
 contained in the said information, declared he was
 not guilty of the said offence [*or, as the case may
 happen to be*], did not appear before me pursuant
 to the said summons [*or, did neglect and refuse to
 make any defence against the said charge*], but
 the same being fully proved upon the oath of
G. H. a credible witness [*or, as the case may happen
 to be*], acknowledged and voluntarily confessed the
 same to be true; and it manifestly appearing to
 me that he the said *E. F.* is guilty of the offence
 charged upon him in the said information, I do
 therefore hereby convict him of the offence afore-
 said, and do declare and adjudge, that he the said
E. F. hath forfeited the sum of of lawful
 money of Great Britain, for the offence aforesaid,
 to be distributed as the law directs according to
 the

the form of the statute in that case made and provided. Given under my hand and seal, the day of

63d. Provided nevertheless, that it shall and may be lawful to and for the said justice, where he shall see cause, to mitigate and lessen any such penalties as he shall think fit, reasonable costs and charges of the officers and informers, as well in making the discovery as in prosecuting the same, being always allowed over and above such mitigation, and so as such mitigation do not reduce the penalties to less than a moiety of the penalties incurred, over and above the said costs and charges; any thing contained in this act, or any other act of parliament, to the contrary notwithstanding.

Justice may mitigate the penalties.

67th. That if any person or persons shall at any time or times be sued, molested, or prosecuted, for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall be passed for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

Persons sued for any thing done in pursuance of this act, may plead the general issue,

and recover treble costs.

ANNO VICESIMO SEPTIMO

GEORGH II. Regis.

CAP. XXVI.

Abstract of An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to farm the Duties, granted by an Act made in the 25th Year of his present Majesty's Reign, on Horses let to Hire for travelling Post, and by Time, to such Persons as should be willing to contract for the same.

Preamble,
reciting
25 G. III.
pp. 51.

WHEREAS by an act, made and passed in the 25th year of the reign of his present Majesty, (intituled, "An Act for repealing the Duties on Licences, taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to Hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to Hire for travelling Post, and by Time), it was, amongst other things enacted, that from and after the 1st day of August, 1785, there should be raised, levied, collected, and paid, throughout the kingdom of Great Britain, unto and for the use of his Majesty, his heirs and successors, among other rates and duties, the several rates and duties following;

following; that is to say, for and in respect of every horse hired by the mile or stage, to be used in travelling post in Great Britain, a duty of 1½d. for every mile such horse should be hired to travel post; and that for and in respect of every horse hired for a day, or any less period of time, for drawing on any public road any coach or other carriage used in travelling post or otherwise, by whatsoever name such carriages then were, or thereafter might be called or known, for or in respect whereof any rates or duties, then or thenceforth under the management of the commissioners of excise, were or had been made payable by any statute or statutes then in force, there should be charged, if the distance should be then ascertained, the sum of 1½d. per mile; and if the distance should not be ascertained, there should be charged the sum of 1s. 9d. for and in respect of each horse so hired; such duty to be paid by the person or persons by whom such horse should be hired: and whereas there is great reason to believe the said rates and duties have been greatly evaded, be it enacted, that it shall and may be lawful, from and after the 1st day of August, 1787, to and for the lord high treasurer, or the commissioners of the treasury, or any three or more of them, for the time being, and they are hereby impowered, either by themselves, or by his Majesty's commissioners for managing the duties on stamped vellum, parchment, and paper, thereunto duly authorized for that purpose,

pose, under the hand and seal of the lord high treasurer, or under the hands and seals of the commissioners of the treasury, or any three of them, for that purpose, to let to farm the rates and duties herein-before recited, to such person or persons as shall be willing to farm the same, according to the regulations and in the manner herein-after prescribed.

II. That it shall and may be lawful for the lord high treasurer, or the commissioners of the treasury, or any three or more of them, to fix such particular districts as shall appear to them most proper and convenient, for the purpose of farming out the said duties separately in each district to the best advantage.

1 month's notice to be given in the Gazette of the time and place of letting the duties.

III. That one month's notice at the least shall be given by the lord high treasurer or commissioners of the treasury, or any three of them, or the commissioners for managing the duties on stamped vellum, parchment and paper, authorized by them as aforesaid, in the London Gazette, of the time and place of letting the said rates and duties, specifying the districts within which it is intended to let to farm the said duties, and the sum at which it is proposed to put up the same, and also the place or office into which proposals for farming the same shall be delivered.

No proposals for farming the duties to be proceeded on unless

IV. That no such proposals shall be proceeded on, unless the same are so delivered in at least three days previous to the day so appointed in the Gazette,

zette, signed with the names of the parties, stating the places of their abode, who intend to become bidders, and specifying the district for which they intend to bid.

delivered
three days
previous to
the day ap-
pointed, &c.

V. That the lord high treasurer, or the lords commissioners of his Majesty's treasury, or any three or more of them, or the commissioners for managing the duties on stamped vellum, parchment, and paper, authorized as aforesaid, shall let the said rates and duties arising within any such district as aforesaid, for any term not exceeding three years, and the same shall respectively be put up at a rent not less than the gross amount which they shall appear to have produced within the year ending on the 1st day of August, 1786; and that the bidding for the same shall be conducted under such regulations as shall be established for the purpose by the lord high treasurer, or the commissioners of the treasury for the time being, or any three of them, or by the commissioners for managing the duties on stamped vellum, parchment, and paper, duly authorized as aforesaid: and the person who shall be the highest bidder shall be the farmer or renter of the said rates and duties, or such part thereof as shall be then put up to let, for the said term of three years, or such other shorter term as may be determined on, and as shall be inserted in the Gazette, and shall forthwith execute a contract, to be prepared in pursuance of this act, and give security by bond to his

Mode of
procedure
in putting
up the said
duties, &c.

Majesty, his heirs and successors, with three or more sufficient sureties, for payment to his Majesty, his heirs and successors, of the money or yearly rent so contracted for, the said rent to be paid into the hands of the receiver-general of his Majesty's stamp duties, at the head office of stamps, in equal portions, by eight several payments in the year; that is to say, on the 15th of September, the 1st of November, the 16th of December, the 1st of February, the 16th of March, the 1st of May, the 16th of June, and the first of August, in every year, unless any of the said days shall be on a Sunday, and then the next day thereafter; the first payment thereof to commence and be made on executing the said contract, and so continue to be made on every succeeding day of payment in each year, during the continuance of the contract, and before the expiration of the term for which the said rates and duties shall have been so let to farm.

Clause to be inserted in contracts, that they shall be void on any resolution of the commons.

VI. Provided always, that in every contract which shall be entered into in pursuance of this act, there shall be inserted a clause, declaring that the same shall be made void on any resolution made by the house of commons for that purpose, upon six months notice being given by the lord high treasurer, or the commissioners of the treasury, or any three or more of them, to any person entering into such contract.

VII. That

VII. That in case any of the said districts so fixed on, shall not be let to farm at the time fixed by such advertisement, for want of offers to farm the same in the manner herein-before provided, the lord high treasurer, or the said commissioners of his Majesty's treasury, or any three of them, or the commissioners of stamps (authorized as aforesaid) may fix such future day or days as they shall judge most proper for letting such districts respectively, in the manner and upon the notice herein-before provided.

If the duties of any district should not be let at the time fixed by advertisement, a future day may be appointed for that purpose.

VIII. That the lord high treasurer, or the commissioners of his Majesty's treasury, or any three of them, or the commissioners for managing the duties on stamped vellum, parchment, and paper, authorized as aforesaid, upon any contract being entered into, and bond given as aforesaid, shall, and they are hereby directed and required to deliver to the person or persons farming such rates and duties, and executing such contract, a deputation, commission, or authority, under the hands and seals of three or more of them, appointing such persons to be the collectors of the said rates and duties so let to him or them respectively as aforesaid, and authorizing such person so farming the said rates and duties to take securities by bonds from the persons licensed, in the name of his Majesty, his heirs and successors, with such conditions respectively as are required by the said recited act, and to do, perform, and execute all and every the powers,

Deputations to be given to the persons contracting to farm the duties, appointing them collectors thereof,

powers, acts, matters, and things, touching the collecting, managing, or accounting for the said rates and duties so farmed to him or them respectively, within and for his or their district, division, or collection, as fully and effectually as the collector or collectors, or other person or persons appointed by the commissioners for managing the duties on stamped vellum, parchment, or paper, under the said recited act, are impowered or authorized to do.

Persons
fraudulent-
ly forging
their certifi-
cates forfeit
50l.

XI. That it shall and may be lawful to and for the person or persons so farming the said rates and duties, with the consent of the commissioners for managing the duties on stamped vellum, parchment, and paper, to vary the mode of keeping the weekly account, directed by the herein-before recited act to be kept by the several persons who let out horses to hire for travelling post, or by time, in such manner as they shall judge most convenient for keeping the said accounts; and they shall also be at liberty, by any indorsement, or on the face of the tickets or certificates to be delivered by them to the several licensed persons, to add the name or number of the district which they shall so farm; and that any person forging or counterfeiting the said tickets, or aiding or assisting therein, or uttering or publishing as true any false, forged, or counterfeited ticket, note, or certificate, with an intent to defraud the said farmer or farmers of any of the said rates or duties, shall
forfeit

forfeit and pay the sum of 50l. to be recovered and applied as other pecuniary penalties are by the said herein-before recited act directed to be recovered and applied.

X. That all the powers, provisions, articles, clauses, penalties, forfeitures, and all other directions, matters, and things, prescribed or appointed by the said herein-before recited act, with relation to the said rates and duties, or to the persons appointed or to be appointed to collect the same, and not hereby altered, shall be in full force and effect, and carried into execution by the person or persons farming the same, and appointed collectors thereof by the said commissioners of stamps as aforesaid, as fully, to all intents and purposes, as if the same, and every of them, had severally been re-enacted in this act; and the said persons so farming the said rates and duties shall have all and every the like remedies for the recovery of the money payable for, or which shall have arisen from, the said rates and duties, within their respective districts, divisions, or collections, so farmed by them as aforesaid, as the collectors appointed by the commissioners for managing the duties on stamped vellum, parchment, and paper, now are entitled to have.

Powers of the recited act, not hereby altered, to continue in the persons farming the duties.

XI. That all securities, bonds, or obligations, taken by the person or persons farming the said rates and duties, from such postmasters, innkeepers, or other licensed persons under this or the said recited

Bonds from innkeepers, &c. to be taken in the name of his Majesty, &c.

recited act, shall be taken in the name of his Majesty, his heirs and successors, and shall and may be sued and prosecuted in the name of his Majesty, his heirs or successors, by and with the consent of his Majesty's attorney-general in England, or advocate general in Scotland, and all actions, suits, or informations, sued or prosecuted for any penalty forfeited by virtue of this or the said recited act, shall and may be sued and prosecuted in the name of his Majesty, his heirs or successors, or in the name of his Majesty's said attorney-general, or advocate general, respectively, or by any person who shall prosecute or sue for the same, in the manner in the said recited act directed: provided, that all actions, suits, or informations, sued or prosecuted in the name of any such farmer or farmers, shall be held and deemed to be popular actions, suits, or informations, respectively, to all intents and purposes whatsoever.

Persons farming the duties to have the same remedies for recovery thereof as for duties payable to his Majesty.

XII. That it shall and may be lawful for any person or persons farming the said rates and duties as aforesaid, to have and use the like remedies for the recovery thereof, against the persons appointed to receive the same, by extent or otherwise, which may be had or used for any duties payable directly to the King's Majesty.

Duties to belong to the district from whence the tickets are issued.

XIII. And, in order to prevent disputes concerning the said herein-before recited duties, in cases where the same may be collected in one district, division, or collection, and the tickets may

may be delivered in a different district, division, or collection; be it further enacted, that the said duties shall belong, and the tickets issued thereupon shall be returned and accounted for to the person or persons respectively who shall be the farmer or farmers of the several duties arising within the district, division, or collection where such tickets shall have issued, and where the postmasters, innkeepers, or other licensed persons, if suing the same shall reside; and the gatekeepers at whose gates such tickets shall be delivered, shall return the same to the farmer of the rates and duties from whose district such ticket shall have issued, at the time and in the manner the same are directed to be returned to the several collectors by the said recited act.

XIV. That every postmaster, innkeeper, or other person so licensed as aforesaid, residing in the city of London or liberty of Westminster, or within five miles of the head office for stamps, or within the bills of mortality, shall bring in and deliver to the farmer or farmers so appointed collector or collectors of the said rates and duties, the accounts directed by the said recited act to be delivered, and shall pay at such place in London or Westminster, and at such times, as shall be appointed by public notice in the London Gazette, by order of the commissioners for managing the duties on stamped vellum, parchment, and paper, the money due on such accounts; and all and every

Innkeepers, &c. within five miles of the head office for stamps, or within the bills of mortality, to deliver to the farmers of the duties the accounts required by the recited act, &c. 3

every licensed person, not residing within five miles of the head office of stamps, nor within the bills of mortality, shall, at the times and at the places to be mentioned at the foot of the licence granted to him, her, or them, and afterwards at the foot of every receipt given by the collector for the money paid on account of the said duties, attend, and there deliver in and pass his accounts, and pay the duty received by him, her, or them, to the person so appointed collector thereof, under the penalty in the said herein-before recited act directed: provided always, that no such licensed person shall be compelled to travel, for the payment of the said duties, farther than to the market town nearest to his or her habitation.

but not to be compelled to travel further than the nearest market town.

Farmers of the duties may vote for members of parliament.

XV. That no person or persons farming the said rates and duties, and appointed collectors thereof, shall, in pursuance of such appointment, be disqualified from voting at any election or elections of members to serve in parliament; any law or statute to the contrary thereof notwithstanding.

Duties not to be farmed by any person licensed to let horses.

XVI. Provided always, that no contract for letting the duties herein mentioned to farm, shall be made with any person or persons licensed to let horses for the purpose of travelling post, nor to any one for his or their use, or on his or their behalf, or so as that he or they shall have any interest therein, or benefit therefrom, but that the same (if so made) shall be utterly null and void; and that if any such contract shall be assigned to any

any person or persons as aforesaid, or to any other person or persons for his or their use, so that he or they shall have any interest therein, or benefit therefrom, that such assignment shall also be utterly null and void.

XVII. That if any person or persons shall at any time or times be sued, molested, or prosecuted for any thing by him or them done or executed in pursuance of this act, or of any clause, matter, or thing herein contained, such person or persons shall or may plead the general issue, and give the special matter in evidence for his or their defence; and if upon the trial a verdict shall pass for the defendant or defendants, or the plaintiff or plaintiffs become nonsuited, then such defendant or defendants shall have treble costs awarded to him or them against such plaintiff or plaintiffs.

General
issue.

Treble costs

ANNO TRICESIMO SEXTO

GEORGH III. Regis.

CAP. LXXXIV.

Abstract of An Act for further continuing, for a limited Time, an Act, made in the Twenty-seventh Year of the Reign of his present Majesty, intituled, "An Act to enable the Lord High Treasurer, or Commissioners of the Treasury for the Time being, to let to Farm the Duties granted by an Act, made in the Twenty-fifth Year of his present Majesty's Reign, on Horses let to hire for Travelling Post, and by Time, to such Persons as should be willing to contract for the same."

[14th May 1796.]

Preamble.

27 Geo. III.
cap. 26, re-
cited.

WHEREAS by an act, made in the 27th year of his present Majesty's reign, intituled, "An Act to enable the Lord High Treasurer, or commissioners of the Treasury for the Time being, to let to Farm the Duties granted by an Act, made in the 25th Year of his present Majesty's Reign, on Horses let to Hire for Travelling Post, and by Time, to such Persons as should be willing to contract for the same," the lord high treasurer, or commissioners of the treasury, or any three or more of them, for the time being, were empowered either by themselves, or by his Majesty's commissioners for managing the duties

duties on stamped vellum, parchment, and paper, thereunto duly authorized, to let to farm the several therein recited rates and duties, to such persons as should be willing to farm the same, for any term not exceeding three years, at a rent not less than the gross amount which the same should appear to have produced, within the year ending on the 1st day of August 1786, under certain rules, directions, regulations, and restrictions, expressed in the said act: and whereas the powers of the said act were continued by a subsequent act of the 33d year of the reign of his present Majesty, for a certain term of three years, which will expire on or before the 1st day of February 1797: and whereas it appears to be expedient that the provisions and powers of the said acts should be continued for a limited time: be it enacted, that it shall and may be lawful, from and after the 1st day of August 1796, to and for the lord high treasurer, or the commissioners of the treasury, or any three or more of them, for the time being, and they are hereby empowered from time to time as it shall and may be necessary, either by themselves, or by his Majesty's commissioners for managing the duties on stamped vellum, parchment, and paper, thereunto authorized for that purpose under the hand and seal of the lord high treasurer, or under the hands and seals of the commissioners of the treasury, or any three or more of them, for the time being, to let to farm, separately in districts, the

From Aug. 1, 1796, the treasury may let to farm the duties mentioned in the recited act, separately in districts.

said rates and duties arising within each district, to such person or persons as shall be willing to farm the same, so as the said rates and duties respectively shall from time to time be put up at a rent not less than the gross amount which the same produced within the year ending on the 1st day of August 1787, under and subject to the several rules, regulations, and restrictions, prescribed in the said act.

No contract
to be made
to continue
beyond Feb.
1, 1800.

II. Provided always, that no such contract or agreement for letting to farm the rates and duties aforesaid, shall be made to continue for a longer time than until the 1st day of February 1800.

Powers of
recited act
to extend to
this.

III. That all the powers, provisions, articles, clauses, penalties, and forfeitures, and all other directions, matters, and things, prescribed or appointed by the said recited act, not altered by or repugnant to this act, shall be in full force and effect as fully, to all intents and purposes, as if the same and every of them had severally been re-enacted in this act.

CASES

C A S E S

RELATING TO THE

D U T I E S

ON

HOUSES, WINDOWS OR LIGHTS,

WITH THE

OPINION OF THE JUDGES THEREON.

Bb 3

C A S E S

RELATING TO THE DUTIES ON

HOUSES, WINDOWS OR LIGHTS.

EDWARD UTTING, of *Beccles*, Baker, appealed to a surcharge made of four windows in his wash-house, and three in his bake-house; both which are disjoined and separate from his dwelling-house.

Thomas Osborne, of the same town, yeoman, appealed to a surcharge of one window in his wash-house, which joins to his dwelling-house, but has no inward communication therewith.

Abraham Schuldham, of the same town, gentleman, appealed to a surcharge of one window, in his wash-house, disjoined from his dwelling-house, and three in the laundry, which is over the said wash-house, and is also disjoined and separate from the said dwelling-house.

The Commissioners were of opinion,

That all the several rates and duties upon houses, windows or lights, granted by the said former acts were absolutely repealed:

That the windows or lights in dwelling-houses inhabited only (and not those in any of the disjoined or separate

B b 4

offices

offices as aforesaid) were chargeable by the act of the 6th of George III. according to the express letter of it;

And that the powers, authorities, rules, methods and directions in the former acts contained, and prescribed for the raising, levying, collecting, and paying the duties therein charged, were prescribed only with respect to the raising and levying the rates and duties charged by this present act (which in the judgment of the commissioners were only those in the dwelling-houses inhabited), and not with regard to the raising or levying any of the rates or duties charged by the said former act; and therefore the commissioners did accordingly determine in favour of the appellants.

With which determination the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD,	H. BATHURST,
E. WILMOT,	H. GOULD,
T. PARKER,	GEO. PERROT,
E. CLIVE,	J. YATES,
S. S. SMYTHE,	R. ASTON,
RICH. ADAMS,	J. HEWITT,

BOROUGH OF DONCASTER.

The appellant is by the assessors of the parish charged with twenty-three windows or lights; by the surveyor he is charged with twenty-five windows or lights. To which surcharge of the surveyor the appellant has appealed to the commissioners, and saith, he hath but twenty-three windows or lights; for that the windows or lights above
and

and on each side the door to the entrance of his house, should only be computed as one window or light; for that both those windows or lights on each side of the door were within the space of twelve inches from the window or light above the door: Upon which appeal the commissioners were of opinion, that they should be deemed as one window only. The surveyor, on the other hand, suggested, that the twelve inches allowed by act of parliament had only relation to windows or lights in one frame, which was not the present case, for all the three windows or lights were in separate frames, and a door-way or entrance into the house was between two of the windows charged.—And although the window above the door was within twelve inches of the other windows on each side, yet it could not be within the intent and meaning of the act of parliament, that they should be charged only as one window or light; for if the window or light above the door was stopped up, there would not then remain any doubt, but the windows or lights on each side of the door must be charged as separate windows or lights.

We are of opinion, that the judgment of the commissioners is *mistaken*.

MANSFIELD,
J. WILLES,
T. PARKER,

M. FOSTER,
E. CLIVE.

LEICESTER.

Mr. Hill is now in the possession (as heir at law of his late father) of two houses, which were separate purchases made by his said father, and one of which houses had been for many years inhabited by Mr. Hill's late father and

and himself till the year 1747; when Mr. Hill pulled down one of the said houses, then being in the occupation of James Bates, and rebuilt the same; and which said two houses adjoin close to each other, and have separate and distinct stair-cases, and also different avenues from the street to the house, and there is an inward communication between the two houses by a door-way on the ground-floor, which is constantly made use of. And Mr. Hill, ever since the said two houses were in his possession, has been charged (as well by the assessors of the window-tax, as collectors of the land-tax, and overseers of the poor and parish-rates) for them as two separate houses; and the same have always been, and now are, distinguished or known as two houses.

Mr. Hill, the appellant, is charged for the said premises to the window-tax for one entire tenement.

To this charge of the assessors and surveyors of the division aforesaid, Mr. Hill, the appellant, hath appealed to the commissioners, and the commissioners have determined, that the appellant is liable to be charged for one entire tenement, and not for two separate houses, to the window-tax.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Ten other of the Judges.

NEWCASTLE UPON TYNE.

John White, appealed upon a charge of fifty-two windows or lights, charged by the parochial assessors upon his dwelling-house, viz. from the street there is only

one entrance into the dwelling-house, and into a square court, or yard backward, in which court or yard is a building adjoined to the said dwelling-house, but not so high as the said dwelling-house by one storey, which building is not lodged in, but made use of as printing-offices and ware-rooms. The said building is three stories high, viz, one ground-floor, and two stories over, in each of which was a communication between the dwelling-house and the said building, upon the landings of each storey; which communications are now built up. That there is now no way into the said printing-offices and ware-rooms, or any part of them, but by a stair-case out of the abovesaid court or yard. That underneath part of the said printing-offices and ware-rooms on the ground-floor is a brew-house, and a back-kitchen, having a fire-grate and pot fixed, and a dresser and shelves, though alledged by the appellant not made use of as a back kitchen, but as a ware-room. Underneath another part of the said building is an office for keeping accounts, into which brew-house, back-kitchen, and office on the said ground-floor are separate entrances from the passage in the said court: in which said building are twenty-five windows or lights, of which the appellant saith he ought to be relieved, as a separate building from his dwelling-house, the communication being built up between the said offices and dwelling-house. But the majority of the commissioners present, from the state of the case above, were and are of opinion, that the windows and lights in the said building are chargeable, and therefore did not relieve the said appellant.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Ten other of the Judges.
COL-

COLCHESTER.

Mr. Robert Duke stands charged by the assessors for fourteen windows or lights, and the surveyor by his surcharge has raised him to twenty.

Upon appeal this day the case appears to be, that the increase of six windows is occasioned by charging two shop windows, two warehouse windows, one counting-house window, and one garret window, used for laying lumber and boxes in his trade.

The commissioners apprehend, that Mr. Duke should stand charged at fourteen windows; for that in the enumeration in the act no shops, warehouses, or counting-houses, are directed to be assessed; though places of less consequence, such as wash-house, pantry, laundry, larder, &c. are.

Wherefore their determination is, that Mr. Duke should stand charged for fourteen windows or lights.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Ten other of the Judges.

MIDDLESEX.

Mr. Samuel Search appealed against the window-light tax, assessed on his eight houses in *Spread-Eagle-Court*, *Gray's-Inn-Lane*, *Holborn*, let out unto inmates, containing ten windows or more in each house; and Mr. Parker, one of the collectors for the window-light duties, informed the board, that the landlord of those houses doth not pay to church or poor's rates, but pays other parish rates

rates for the same (as scavenger and watch.) The commissioners present, therefore allowed the said appeal, and discharged the said tax by virtue of the following clause in the said act, folio (128.)

(To wit) " And be it enacted and declared by the
" authority aforesaid, that where any dwelling-house is,
" or shall be let in different apartments to several persons,
" and the landlord of such house *pays other taxes and*
" *parish rates* for the same, such landlord shall be deemed
" and taken to be occupier of such dwelling-house, and be
" charged with, and liable to pay the said rates and duties
" for the same, as one entire house." Upon which Mr.
Gretton, surveyor, alledging, that by the following clause
in the said act of parliament, the said appellant ought to
pay the tax assessed on his houses above-mentioned, (to
wit,)

" Provided always, and be it further enacted and de-
" clared, that such dwelling-house only, where the occu-
" pier or occupiers thereof, by reason of his, her or their
" poverty only, is or are exempted from the usual taxes,
" payments and contributions towards the church and
" poor, shall be construed or understood to be excepted
" out of this act, or discharged of the rates and duties
" hereby granted, and that only in such cases where the
" dwelling-houses so occupied are cottages, not containing
" above nine windows (or lights) in the whole, any thing
" herein contained to the contrary notwithstanding,"
folio (125.)

" And be it also enacted and declared, that where any
" house shall be inhabited by two, or more person or per-
" sons, or family or families, such house shall nevertheless
" be subject to, and shall in like manner pay the rates and
" duties

“ duties charged on houses, windows or lights by this act,
 “ as if such house was inhabited by one person or family
 “ only.”

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD,
 J. WILLES,
 T. PARKER,

T. DENISON,
 M. FOSTER.

SUSSEX, STEYNING.

Sir Charles Matthew Goring, Bart. appealed against a charge of seventy-four windows in his house, called Highden; and it appeared to us (the commissioners), that the said house is not inhabited, but left to the care of a servant, who lives in part of the demesnes, called a *dog-kennel*, now converted into an house, and taxed; and such servant does not lodge in the said Highden-house, but occasionally airs the same, and takes care thereof; and we are of opinion, that the said Highden-house is chargeable with the said duty, and therefore we gave no relief to the said appellant.

We are of opinion, the determination of the commissioners is *right*.

W. LEE, and Eight other of the Judges.

KENT, ST. PAUL'S, DEPTFORD.

Mrs. Torkington holds two houses, which adjoin close to each other, and have separate and distinct stair-cases, and also different avenues from the street to the house, and she was charged by the assessors for them as two separate houses.

But

But the surveyor for the crown finding, on his inspection, that there is a communication between the two houses by a door-way on the ground-floor, which is constantly made use of, surcharged her for one entire tenement; against which she appealed, and the commissioners allowed her appeal.

We are of opinion, that the determination of the commissioners is wrong.

W. LEE, and Nine other of the Judges.

BOROUGH OF STAMFORD.

Mr. Howgrave, surveyor, made a survey in the borough of Stamford, where he found several houses undercharged; and the commissioners allowed his several surcharges; but Mr. Howgrave having made a charge of 11. 10s. upon the house inhabited by the gaoler of this corporation, for eighteen windows therein contained, Simon Peter Martin, the gaoler, appeared before the acting commissioners on the 28th day of August 1762, and appealed to this surcharge, which the commissioners thought ought not to be in charge, and determined in favour of the appellant. Upon which the surveyor declaring himself dissatisfied, and requiring a case to be specially stated, as it appeared to the commissioners, (viz.)

The gaol, which is very ancient, belongs to the corporation of Stamford, by grant from the crown.

The appellant has been gaoler of the borough of Stamford above thirty-two years last past, and never paid window-tax, land-tax, highways assessment, church or poor's rates, or any other taxes or parochial rates whatsoever, for or in respect of the gaol, or his dwelling-house, which is part of the gaol.

We

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Five other of the Judges.

North Riding LANGBAURGH East Division.

William Tullie, Esq. appealed against a surcharge made by the surveyor, of his house at Kilton, with 39 windows; and it appeared to us, that the house is not inhabited, but is furnished; and a woman who lives in the town in a house of her own, not contiguous to the said Mr. Tullie's house, goes frequently to open the windows to air the house, and take care thereof, for doing which she has a yearly stipend; but as she does not lay in the house, or make fires, we (the commissioners) are of opinion it is not liable to pay the duty, and therefore did not confirm the said surcharge.

We are of opinion, that the determination is *wrong*.

MANSFIELD, and the Eleven other Judges.

CARDIGANSHIRE.

George Smedley appealed against a surcharge of 48 windows, which the surveyor made appear is in the house he inhabits; but the appellant calls this house sometimes a cott, commonly called *Esqair Mwyn*: at other times a magazine, belonging to the Earl of Powis, to keep such stores as are requisite to work a mine hard by; and made oath, that he is an hired servant to take care of these stores. This house is built partly upon a waste or common, partly upon a freehold; has paid no rate hitherto to church or poor; but it appeared to us, that there are several lodging-rooms in this house, and that the said George Smedley and his family use and air them occasionally; therefore we (the commissioners)

commissioners) are of opinion, that the said house ought to be charged.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Ten other of the Judges.

TOWN OF HITCHIN.

Upon appeal made by Thomas Vincent, John Howard, and John Jeeves, from a charge made by John Clark, appointed surveyor of the duty on windows for the said division; the following case is stated at his request.

The several appellants above-mentioned did each of them appeal on a surcharge made upon them by the said surveyor of one light or half glass-door, being in the front of the house of the said Thomas Vincent; the other two being small lights in the doors, looking into their back yards adjoining to each house; and it plainly appears unto us, the commissioners, upon oath of the said appellants, as there are actually other lights sufficient in each of the said appellants rooms whereunto the said doors hang, did not allow of, nor confirm the said surveyor's surcharge.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD,		RICH. ADAMS,
E. WILMOT,		J. YATES,
E. CLIVE,		J. HEWITT.

LINCOLNSHIRE, KESTEVEN.

Benjamin Broomhead, Esq, appealeth against an original charge of 25 windows by Mr. William Creaſy, surveyor, which house the assessors have given in empty.

C c

And

And whereas it appeareth unto us, the commissioners, upon the oath of the said Benjamin Broomhead, that the only use he makes of the said house is now and then to drink a glass of wine in it, when he comes there, and has four times since Lady-day last dined there with his family, but never lodges in the said house; that having erected a chimney in one of the offices belonging to the said house (some time since used as a stable) he lets the same, with the yards adjoining to the said house, for 3l. 10s. a year, which is now charged as a cottage with parish rates, and pays the house duty; and that the person who rents the said cottage has the care of, and, as occasion requires, sets open the windows to air the rooms of the said house.

We, therefore, do adjudge the said house to be not inhabited, and for that reason not chargeable with the duties on houses, windows, and lights.

We think, that the determination of the commissioners is *wrong*.

MANSFIELD,		R. ADAMS,
E. WILMOT,		J. YATES,
E. CLIVE,		J. HEWITT.

ST. THOMAS'S HOSPITAL.

Mr. William Sadler, the surveyor, having, by way of surcharge, charged the several persons hereafter named, officers of St. Thomas's Hospital, for their several apartments or dwellings in the said hospital, with the said duties, as follows:

			Lights.
Anthony Walburge, Esq. treasurer	—		41
Jonathan Welch, steward	—	—	21
			Samuel

			Lights.
Samuel Pearle, apothecary	—	—	20
Rev. Mr. Wingfield, hospitaller	—	—	24
John Freeman, butler	—	—	14
Sarah Swinstone, cook	—	—	11
Joseph Rowbottom, porter	—	—	10
Nathaniel Charles			

Mr. Morgan Morfe, clerk to the said hospital, in behalf of the said officers, appealed against the said charge, and insisted, that the said officers, or their apartments, were never charged to the duty on houses, windows, and lights, until the year 1747; and that they then appealed, and the commissioners then present determined that they were not chargeable, and accordingly discharged them from the same.

That the acts of the 20th and 21st of his present Majesty do not charge, or intend to charge, any buildings not formerly charged with the said duty.

That the said duty is a tax on tenants only, and the said officers cannot be deemed tenants, for that they pay no rent, have no certain tenure, and are removeable at the pleasure of the governors, and they, together with the patients, make one large family; and the officers hold, and have always held these apartments free from all duties or taxes whatsoever, and that the charitable intent of the said hospital cannot be executed without the service of the said officers, who are all, though in different degrees, servants of the said hospital.

That if the officers were to be chargeable with this tax, the payment of the same must be discharged by the governors, out of the revenues of the charity, which it is apprehended the acts of parliament do by no means intend; that the said act directs, that apartments in colleges and halls in any of the universities, and every edifice

in any inn of court, shall be chargeable to the said tax; but it is entirely silent as to hospitals, or any apartments or buildings therein.

That upon hearing the said allegations, the said commissioners did determine; that the said Anthony Walburge, Jonathan Welsh, Samuel Pearce, Mr. Wingfield, John Freeman, Sarah Swinstone, Joseph Rowbottom, and Nathaniel Charles, be discharged from payment of the said several duties, laid on them by the said surcharge.

But Mr. Sadler, the surveyor of the said duties, did then and there declare himself dissatisfied.

THE CASE.

The said apartments or dwellings are used and enjoyed by the treasurer of St. Thomas's hospital, and the several officers before-named, as dwelling-houses, and they and their families reside therein as such: and that all the said apartments are within the said hospital, and the only access to them is by going into the said hospital, except the treasurer's house, which (though it also stands within the said hospital, and the common access to it is through the gates of the hospital) has a front door into the street called St. Thomas's Street, but the same is seldom used; and the most part of the lights for which the treasurer is charged likewise front the said street as do the lights of several of the wards of the said hospital wherein the patients are lodged.

That it does not appear that the said apartments or dwellings were ever charged with the duty on houses, windows, and lights, until the year 1747, and then the commissioners,

commissioners, upon hearing the appeal of the said officers against the then charge, discharged the same.

That the said treasurer and officers enjoy the said apartments or dwellings without paying any rent or taxes for the same, have no certain tenure therein, and are removeable at the pleasure of the governors.

As to Nathaniel Charles, we give no opinion, because it don't appear by the case that he is charged at all: as to all the other persons, we are of opinion, that the determination of the commissioners is *wrong*, and that they are not discharged from payment of the several duties laid on them by the said surcharge.

Signed by all the Judges.

DEVON.

Mr. Edward Gostwyck, of the town and borough of North-Tawton, shopkeeper, being possessed of, and occupying buildings in the said town, part of which he uses for habitation and dwelling, and the other part for trade; and because there is a door that leads to the shop from the passage which divides the dwelling-house from the shop and ware-rooms, the surveyor of the said hundred made a surcharge of the windows in the trading-house; the said Edward Gostwyck appealed, and the commissioners were of opinion, that the said shop and ware-rooms were not parts of the dwelling-house, within the intent and meaning of the act; as there was no lodging-room, or any room therein, appropriated to family business, but for the purposes of trade only; and there being no internal communication whatever between the said houses, but in the passage above described only, and there is an external entrance into the said shop from the front or street.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

One entire house in Ipswich, containing twenty-five lights, situated in two parishes, which have been charged to the window duty as follows :

	£.	s.	d.
In the parish of St. Stephen, the whole 25 lights, which, with the house duty is, per annum	2	13	0
- - - - -			
In the parish of St. Mary Key, only the house-duty	0	3	0
- - - - -			
The former payment per annum	2	16	0

On an appeal made by the occupier, the commissioners were of opinion, that the house should be charged according to the number of lights in each parish, besides the house-duty in each parish, and have so determined it, viz.

	£.	s.	d.
In St. Stephen, 16 lights, which, with the house duty is, per annum	1	7	0
- - - - -			
In St. Mary Key, nine lights, which, with the house duty is, per annum	0	9	0
- - - - -			
The present payment, per annum	1	16	0

The surveyor apprehends, as this is no parochial charge, and the house being one entire house, it ought to be charged the whole 25 lights in one parish; and prays an opinion thereon.

We

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

Mr. Robson is now in the possession of a house or tenement, which adjoins close to another house or tenement under the same roof, both belonging to one and the same landlord, and into which two houses there is an entrance from the street, along a passage; about the middle of which passage there is a door on each side; one for himself to enter in at to his own house or tenement, and the other for the occupier of the other house or tenement.

The occupier of each house hath a shop to the street, which communicates with his own house only; and each hath a door to the street to enter into his shop at: these houses have separate and distinct stair-cases and yards, and have no communication with each other, save only the said passage betwixt Mr. Robson and the occupier of the adjoining house or tenement.

Ever since Mr. Robson has been in possession of his house, the said two houses have been charged to the window-tax as one entire tenement; and for the land-tax and poor, and parish rates, as two separate tenements; and the same have always been, and now are, distinguished or known as two houses or tenements.

The said two houses are now charged as one entire tenement, to which charge Mr. Robson, the appellant, hath applied to the commissioners; and they have determined, that these houses should be charged as two houses, and not as one entire tenement.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

LONDON.

Richard Hardman, assessed for thirty-eight lights in the ward of Cordwainer, appealed against the same, and alledged, that he occupied two houses adjoining to each other, which are divided by a brick party-wall; one of them as his dwelling-house, wherein were 22 lights; the other, in which were 16 lights, he had made into a stack of warehouses, with a crane and doors, to take in and deliver out goods from and to carts, upon every story-floor; that there is a small door-way broke through the party-wall, between the warehouses and dwelling-house on the ground-floor, for convenience of going thereto, instead of going into the street; that no part of the said warehouses are made use of as any appurtenances to the dwelling-house: he therefore submitted, whether they should be deemed as one dwelling-house, and pay the window-tax as such; as he apprehended the acts of parliament now subsisting do not justify the assessing them as one dwelling-house? And after hearing Benjamin Da Costa, the surveyor, in support of the said assessment, the commissioners confirmed the same.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

The appellant having been charged, by the assessor for the township of Wakefield, for seven windows; and the
surveyor

surveyor having made a surcharge of three windows more, it appeared upon the appeal, that the three windows surcharged were in a ground-room under the roof of the appellant's dwelling-house, next the street, in the market-town of Wakefield aforesaid; and that such room was not used for any of the purposes mentioned in the acts of parliament relating to the said duties, but only for a warehouse or shop, wherein he carried on his trade, or manufactory, and wherein divers goods, wares, and merchandizes, were constantly kept and exposed to sale; and the commissioners, or the major part of them, then and there assembled for hearing appeals as aforesaid, observing that the act of the 21st year of his late Majesty King George the Second, for laying certain duties on houses, windows, and lights, hath particularly expressed in what sort of houses, buildings, rooms, and offices, the windows and lights are to be assessed; and that shops or warehouses are neither of the number nor of the nature of those which are mentioned in the said act, but of a quite different class and species; and being of opinion, that the true intent and meaning of the said act is, that the windows and lights in houses, buildings, and rooms, used for habitation only; and that kitchens, sculleries, butteries, and other rooms and offices belonging thereto, as such ought only to be assessed, and not the windows and lights either in barns or granaries, or in shops or warehouses, or other buildings, rooms, or offices, used for the purposes of agriculture, trade, or manufactures only, whether within, adjoining to, or separate from, the dwelling-house: *the use* to which any building or room is put, and not the situation of it, being the right rule (in the opinion of the said commissioners) whereby to determine whether the windows and lights therein are assessable, by virtue of the said acts or

no.

no. Therefore the commissioners, or the major part of them, disallowed the said surcharge for the said three shop-windows; and ordered, that the appellant should be taxed and pay for no more than the remaining seven windows, according to the assessment.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

Sir William Trelawney, baronet, is possessed of a mansion-house, called Trelawne-house; he and his family are now at Jamaica, and the said house is not inhabited; but once a year Sir William's steward, who lives at the distance of 20 miles from the said house, comes there to receive the rents of his estates, and lies there for two or three nights; the keeping and looking after the house is committed to the care of a woman, who occasionally airs the same, but does not lodge there, and lives at a quarter of a mile's distance therefrom, in her own house. The assessors having neglected to assess the said Trelawne-house, the surveyor for the crown hath made a surcharge thereon for 66 windows, and hath given notice to the person who airs the said house, alledging that the said house is chargeable. We, the commissioners, upon hearing the said case, have determined, that the said Trelawne-house ought not to be charged.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

At a meeting of the commissioners there was produced to us an assessment, by way of surcharge, for the year

1772, made upon the inhabitants of the parish of Ware, wherein the workhouse for the poor of the parish of Ware is charged 4l. 13s. having 45 lights. And at this meeting the said inhabitants of Ware, in the presence of Mr. John Hollingworth, surveyor, appealed against the said surcharge; alledging, that the said house is used only for lodging, dieting, and employing the poor of the said parish: and upon hearing what was alledged by the said appellants and surveyor, and on examining the whole matter relating the said appeal; we are unanimously of opinion, that hospitals, poor-houses, work-houses, and infirmaries, are not liable to pay; and therefore ought not to be charged with the said duty.

•We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

At a meeting of the commissioners held at Great Bircham, on the 28th day of August 1772,

Mr. Benjamin Godbold complained, that the assessors of the said parish had charged him with payment for two lights or windows, in a certain room (not adjoining to his dwelling-house) in which he usually writes and transacts his business as an attorney; and as the said room is at a distance from, and has no covered way from his dwelling-house, he thinks he has no right to be charged for the said windows.

The said Mr. Godbold occupying two considerable farms, under the Earl of Orford, in the aforesaid parish of Bircham, lets part of one of the farm-houses to a poor labouring man, and keeps the remainder of the said dwelling-house in his own use, *for laying up of corn*; the assessors

assessors of the parish, finding 17 windows in the farmhouse, have charged the said Mr. Godbold with the 17 windows, and 3s. for the house; he thinking himself aggrieved, came this day and appealed, allowing himself to be tenant to the Earl of Orford for the said house; but alledging, that the door between that part he lets off, and that which he keeps for his own use, is secured in such a manner, that there is no communication between these different parts of the dwelling-house, he thinks he is not chargeable for any more windows than those four which are in the rooms which he lets off.

The commissioners thought proper to confirm the assessment made by the assessors of the parish.

We are of opinion, that the determination of the commissioners in the first case is *right*; and that, in the second case, it is *wrong*.

Signed by all the Judges.

NORWICH.

Mr. Charles Lay, surveyor, in his surcharge made from Michaelmas, surcharges the following persons in Norwich for the whole year, ending at Lady-day 1765, viz.

		£.	s.	d.
Charles Haseman,	3 lights	0	4	6
Richard Aston,	1 ditto	0	7	0
John French,	1 ditto	0	7	0

Upon hearing the appeal of the above persons, and upon the question, Whether the surcharge of the surveyor from Michaelmas last, does or can affect the parties interested for more than the half-year, from the same Michaelmas last? The commissioners present were of opinion, that the surcharge made by the surveyor from last

last Michaelmas, does not, nor can, affect the parties interested, beyond that half-year, the parties now appealing for one half-year only, and having also a right of appeal twice in the year for the time being; and therefore allowed the surcharge for such half-year only.

Upon which, the said Mr. Lay, the surveyor, being dissatisfied, &c. &c.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

At a meeting of the commissioners James Durno, of Kensington Gravel-Pits, brewer, appealed against a charge of 15s. for eighteen lights in a house within the said parish, for the space of one half-year, from Michaelmas 1771, to Lady-Day 1772.

And, upon hearing all parties, it appeared to us, that the said house was, during all the said space of time, furnished; and that a bill was affixed on the door, purporting, that the house was to be let ready furnished; that Mr. Durno's servant, or agents, frequently went to the house, and opened the windows thereof, and shewed the same to people who applied to take the house; but that no servant or agent of Mr. Durno's, or any other person, during all the time aforesaid, either lodged, lay in, or occupied the said house.

For which reason, we, the commissioners present, apprehending that the said house ought to be considered as unoccupied, do therefore conceive that the same ought not to be chargeable to the window-light duties; and accordingly gave the desired relief to the appellant.

We

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

William Greenleaf, of Ipswich, has lately built a house of brick, in the front of which are four bow-windows; in constructing which windows the timber-work comprehending the front, and the return at each end of the bow is made in one entire frame, and so worked into the building; but by reason of a casing of brick-work at the outside of each angle of the bow, it has externally a greater distance than twelve inches between light and light: though within-side the timber-frame is no more than eleven inches between light and light: the assessors had charged each of these bow-windows as but one light, concluding, that they had authority so to do, from the circumstance of there being but eleven inches distance in the wood-work between one light and another. But the surveyor (Mr. James Hasel), judging by the external appearance of each window, as it measures more than twelve inches without-side, has made a surcharge accordingly, reckoning each of these bow-windows as three distinct lights: an appeal is made by the said William Greenleaf to this surcharge; and the commissioners being of opinion, that according to the express words of the act of parliament, the said bow-windows are each of them chargeable as three distinct lights, have confirmed the said surcharge of the surveyor.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

DORSET,

DORSET, North Part of Blandford Division.

Earl Temple is assessed for 164 windows, in Eastbury House, within the county of Dorset, and North part of Blandford division aforesaid; and for 150 windows in offices, which are adjoined to the said mansion-house, but have no communication therewith; to the former part of which charge the said earl, by William Fanner, hath appealed; and, on hearing the appeal, the case appears to be as follows:

The said mansion-house is entirely unfurnished, and hath been uninhabited for near two years past; there are some few rooms furnished in the said offices, which are charged, wherein the said William Fanner lodges, together with one servant-maid; who, in fine weather, goes into the great house, and airs the rooms occasionally.

On hearing the appeal, we are of opinion, that the said mansion-house ought to pay, as well as the offices.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

James Daveney, governor of the workhouse, in the parish of West Wycomb, appeared, and did appeal against a charge made on him and the parishioners of West Wycomb aforesaid, for twenty windows or lights in their workhouse; which workhouse is used for the poor of the said parish of West Wycomb, viz. in the kitchen three, work-room one, pantry one, cellar one, wash-house one, hall two, dining-room one, little chamber one, first chamber two, second chamber two, third chamber two, store-room two, and little pantry one (20) and the room wholly made use of by James Daveney, the governor, two,

but which, he admits, may be charged, in all, 22 windows or lights.

We, the commissioners, having heard the appeal from the said James Daveney, in the presence of Samuel Young, the surveyor, are of opinion, that all the above-mentioned windows or lights ought to be, and are properly charged.

We are of opinion, that only the two windows in the room occupied by James Daveney ought to be charged.

Signed by all the Judges.

MAGDALEN HOSPITAL.

Whereas by the assessment made on the parish of St. George, Southwark, it appeareth unto us, that Elizabeth Butler, matron of the Magdalen Hospital, is charged for 198 windows, for the said hospital; and whereas the said Elizabeth Butler hath now made her appeal to us, the commissioners, against the said charge; and which appeal being now heard, we do adjudge, that the offices and places occupied by the officers and servants belonging to the hospital, only, are rateable to the said tax; that the same contain 45 windows only, and that the other windows belonging to that part of the hospital which is only applied to the use of the objects of the charity, for the charitable purposes of the said hospital, are not rateable to the said tax.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

WE

We the commissioners do state, that upon appeal made to us this day by Mr. Richard Ayrton, of New Malton, merchant, from the rates or assessments made and charged upon him for three windows belonging to an office or compting-house; upon examination of the premises, we do find the said building is detached from the dwelling-house, and all other buildings, or otherwise, belonging to the same, and is not used for any other purpose whatever, except as an office or compting-house for the convenience of carrying on his trade: therefore we are of opinion, that the windows and lights in the said building are not chargeable to the duties aforesaid.

We are of opinion, that the determination of the commissioners is *wrong*.

*Mansfield, W. D. Grey, J. Skinner, H. Gould,
W. Blackstone.*

GREAT ILFORD.

The reverend Mark Davies appealed against a surcharge of two windows or lights made by Mr. Samuel Lodge, surveyor, and alledged that he hath only 35 windows chargeable; whereas by the said surcharge he is charged for 37; for that the windows or lights in question are all in one frame, and go the whole length of the kitchen; and although from necessity a door-way of 30 inches wide is made through part of the said windows, yet, as (besides being in one frame) they are not 12 inches apart, they should be chargeable as one window; as appears by the following words contained in the act 20 Geo. II. c. 38: viz. "And to obviate any doubt that may arise about the charging of windows or lights within the meaning of this act, when two or more windows or lights are

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" fixed

“ fixed in one frame, it is further enacted, that when a
 “ partition or division between such windows or lights is
 “ or shall be of the breadth or space of 12 inches, the
 “ windows or lights on each side of such partition or divi-
 “ sion shall be deemed as distinct windows.”

And the said surveyor being heard, admitted the facts as above stated to be true, but alledged, that he made the said surcharge in pursuance of the said section, above quoted, as apprehending the window over the door-way, and over the other two windows, is manifestly meant as an evasion of the true intent and meaning of the said act, and that by the door-way being 30 inches wide, he was right in so doing.

The commissioners allowed the appeal, and determined that the said windows should be charged as one window only.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

William Ripley, of Whitby, is possessed for a long term of years of a new built house, situate in Whitby, containing seven stories high, which he has divided, and let to 20 different tenants, of two rooms to each tenant; some of them for a year, others for a less term; the way into this house, which is all under one roof, from the street (there being no other way to it) is into an open piece of ground, used as a passage, from thence by means of seven galleries erected for that purpose, into as many stair-cases, are something similar to the different stair-cases in the inns of court in London; the apartments in one of these stair-cases

cases have no communication with the apartments in another stair-case; the several apartments or tenements in this house are let to the poorest and meanest of the people in Whitby, who do not, and indeed are incapable of paying any sort of taxes or assessments; nor does the said William Ripley, in respect thereof, pay any parochial assessment, except the land-tax, which he has hitherto paid for the said house. The assessors of the duties upon houses and windows in the town of Whitby have assessed the said William Ripley as landlord of the said new built house, though he does not live in any part thereof, supposing him as such, and having paid the land-tax, to be the occupier thereof, for 44 windows and lights, being the number of windows or lights in the said house; whereupon the said William Ripley appealed to us, the commissioners; and upon hearing the merits of the said appeal, we gave no relief in this case to the appellant, apprehending, as he paid the land-tax for the said house, he was liable to pay the duty for the windows and lights in the same.

We are of opinion, the determination of the commissioners is *right*.

MANSFIELD, and nine other of the Judges.

George Wiche, of Taunton, being charged by William Collard, the surveyor, for 34 windows in his dwelling-house, which is a public-house, called the Market House Inn, in Taunton, aforesaid; against which charge the said George Wiche appealed to us (commissioners), and on such appeal the said George Wiche produced the act of parliament for erecting a market-house in the said town of Taunton, and for other purposes, in the said act set forth; in which act there is a clause in the words following, (to

wit), " And be it further enacted, that the share and
 " proportion which the several grounds, houses, and build-
 " ings, which shall be vested in the said trustees by virtue
 " of this act, did contribute or pay, or was, or were
 " charged with, towards the land-tax, church and poor
 " rates, in the year 1768, according to the rents of the
 " same, as they were then rated, shall be for ever paid to
 " the collector or collectors, and other proper officer or
 " officers authorized to receive the same by the said trust-
 " tees, or any nine or more of them; and the said trustees
 " shall for ever hereafter be charged with, and liable to, the
 " payment thereof; and such payments as aforesaid shall
 " be in lieu of all taxes, rates, or any impositions of what
 " kind or nature soever, to be paid in respect of the said
 " market, market-house, and other houses and buildings
 " to be erected by virtue of this act."

And the said George Wiche having produced such act
 as aforesaid, claimed an exemption from the said tax by vir-
 tue of the said clause, the said house having been erected
 by the trustees of the said market-house, in pursuance of
 the said act.

And we, the said commissioners, having heard all the
 parties concerned in such appeal, are of opinion that the
 said windows or lights in the said house are not rateable to
 the said tax.

We are of opinion, that the determination of the com-
 missioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

LONDON.

Mr. Robert Porten Beachcraft being furcharged by
 Mr. De Costa, surveyor, for 45 windows or lights, in his
 warehouse, appealed against the same, and alledged that
 he

he ought not to pay for the said windows or lights; that his warehouse is a distinct building, one story lower than his dwelling-house, but adjoins to the same; that there is a communication by a door-way made through the wall of his accompting-house, being part of his said dwelling-house, into the said warehouse, but that no person ever did lodge in the said warehouse: and after hearing the said surveyor in support of the said surcharge, we were and are of opinion, he ought not to pay for the said 45 windows or lights, and relieved him accordingly: but the said surveyor declaring himself dissatisfied, &c. &c.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by all the Judges.

LONDON.

Mr. De Costa, surveyor, did this day produce to us a surcharge made by him, on Messrs. Strickland and Griffin, in the ward of Queenhithe, in the city aforesaid, for 44 windows or lights contained in their sugar-house: against which surcharge the said Messrs. Strickland and Griffin, on their appeal, alledged, that the said 44 windows or lights were in no part of their dwelling-house; that the sugar-house never was inhabited, and on several accounts is not habitable; that it is a building of peculiar structure, adapted solely to the purpose of refining sugar; that the said building, standing on a separate foundation, covered by a distinct roof, ascended by a separate stair-case, opening to the street by its proper doors, insured at a different rate, and distinguished by a descriptive name, is a complete and entire building, and not a part of a dwelling-house; that from time immemorial sugar-houses have not been assessed to the window rates.

D d 3

That

That the enumeration and detail of offices in the explanatory act of the 21st Geo. II. doth demonstrate, that dwellings, and the appurtenances of dwellings, are the objects of the rate; and further, that they humbly conceive that the silence which is observed in all the window acts with respect to manufactories, is not the result of omission, but of the justice and the tenderness of the legislature to manufacturers, who paying the window-tax for their dwelling-houses, thereby contribute to that aid to his Majesty in full proportion to the rest of the public.

And on hearing the said appeal, we, the commissioners, are of opinion, that the said sugar-house is not a part of their dwelling-house; that it hath not been usual to assess the windows or lights of the same, nor are the same, as we conceive, rateable to the duties on windows and lights by any express clause, or by the general directions of the said acts, and therefore we have not confirmed the surveyor's charge: but the said surveyor declaring himself dissatisfied, &c. &c.

CASE.

That the said surcharge is for 44 windows or lights in a sugar-refining-house, which abuts on one other building, occupied by the appellants servants, rated and paying for 17 windows or lights: that the said sugar-refining-house has a communication, during the hours of business only, by an iron doorway into the accompting-house, being part of the said dwelling-house; and also another communication, by another iron door-way in the cellar of the said sugar-refining-house, into the cellar of the said dwelling-house: that the said iron doors are locked up every night, to perfect the party-wall between the said sugar-refining-house and the said dwelling-house: that the said sugar-refining-house is a quadrangular building, within which

no person resides, or ever did lodge or reside, the same having been originally constructed for, and having been used as a sugar-refining manufactory, and for the purpose of trade only.

The said surveyor also produced seventeen other surcharges, on different persons, on sugar-houses, all having communications with their dwelling-houses, which we also discharged for the aforesaid objections.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other Judges.

Mr. Lawrence Rainbird is the occupier of a dwelling-house, mill-house, and granaries, in the parish of St. Peter in Ipswich, and is charged by the assessor 12 lights, being for the dwelling-house only; but the mill-house and granaries adjoining to the dwelling-house, and there being a communication between them by a door out of the dwelling-house into the mill-house and granaries (in all 27 lights). The commissioners being of opinion the lights in the mill-house and granaries are not chargeable, allowed the appeal.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other Judges:

Mr. Thomas Kilby is the owner and occupier of a messuage, brew-house, malt-kiln, and other buildings, in All Saints, York, and his business is that of a wholesale common brewer; for the better carrying on of which, he makes his own malt. Mr. Kilby was surcharged by Mr. Thornton, the surveyor, for eight windows or lights in

the brew-house, and 22 windows or lights in the malt-kiln, herein-after described; and to so much only of this surcharge as concerns the malt-kiln Mr. Kilby appealed; and on hearing the appeal, it appeared to us, the commissioners,

That the said malt-kiln stands in the yard at a distance, and entirely separate both from the brew-house and dwelling-house, and is used only for the making of malt, and other purposes of trade; and has no communication with any other building; and there are no windows or lights therein but such as are necessary for the admission of air, which are all occasionally opened or shut by wood-doors or shutters.

For these reasons, and because there does not appear to us to be any words in the acts relating to the duties on houses, windows or lights, or any of them, to charge malt-kilns or buildings of the like nature, we determined, that the said Thomas Kilby should be discharged from so much of the said surcharge as concerns the said malt-kiln.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Nine other Judges.

Mr. William Porter, skinner, is the owner and occupier of a messuage and several buildings in the parish of All Saints and North-street, in the city of York. He and his family inhabit and lodge in the dwelling-house, but do not use any part thereof for depositing goods therein, or for any other purpose of trade, the buildings in question only being used for that purpose. He was surcharged by Mr. Thornton, the surveyor, for 60 windows in his two warehouses, herein-after described; to this surcharge
Mr.

Mr. Porter appealed; and on hearing the appeal, it appeared to us, the commissioners, that the buildings, in respect of which the surcharge is made, are used as drying-houses and warehouses for skins and wool, in the way of his trade only, and not for lodging, or for any other family purpose: that in order to dry such skins and wool, it is necessary to have many large holes for the admission of air, which are occasionally opened and shut by wood-doors; and when opened, indeed admit light; but no glass or trellis in the nature of a window is used about those buildings; one of which buildings adjoins on part of Mr. Porter's dwelling-house, but has no communication therewith; and the road thereto, and to the yard wherein the pits for carrying on the business are placed, is from the street, through an open horse-passage under the dwelling-house: that the other building (though in the same parish) is situate in another street, and at the distance of at least 200 yards from Mr. Porter's dwelling-house, and is used for the purpose of trade, exactly in the same manner as the other building adjoining on the said dwelling-house. For these reasons, and because there does not appear to us to be any words in any of the acts relative to the duties on houses, windows or lights, for charging warehouses or buildings of this nature, we were of opinion, and determined, that the said William Porter should be relieved.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Nine other Judges.

Tomkyns Dew, Esq. on behalf of himself and other the proprietors of the dwelling-house, gardens, and amphitheatre of Ranelagh, appealed against a charge for 240 lights,
made

made on the proprietors of Ranelagh House with all the out-buildings.

And upon hearing all parties, it appeared to us, the commissioners, that the house called Ranelagh House, as to the lower parts thereof, and kitchen, is furnished, but that no person lodges in the house of a night, except during the time the amphitheatre is opened, which is about 50 nights in the year, when some of the proprietors servants are permitted to lie there; and that the goods and furniture are protected by a watchman, who sits up there at the expence of the proprietors.

That during such times as the public are entertained in the amphitheatre, the provisions for the officers and servants belonging to the proprietors is constantly dressed in the kitchen; and that the house called Ranelagh House, with the out-buildings, bar-room, tap-room, and passage, &c. contains 124 lights.

That the room called the Amphitheatre contains 125 lights, and is standing in the garden, about 25 yards distant from the dwelling-house: that in this amphitheatre the company resorting to Ranelagh are entertained by the proprietors, about 50 nights in the year, with tea and coffee only; and that no wine is sold in the amphitheatre; but if wine is wanted, the company wanting the same are to retreat into the dwelling-house, where they may be accommodated with it in some room, the proprietors having a licence to sell the same from the commissioners of that duty.

That there is a communication leading from the dwelling-house to the amphitheatre by a covered way, for keeping the company dry; and that one entrance is through part of the dwelling-house under the covered-way into the amphitheatre.

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The appellant declared himself satisfied as to the charge of 124 lights in the dwelling-house, out-houses, passages, &c. but appealed against the charge of 125 lights in the amphitheatre, alledging that the same is an out-building, standing in a garden, and not within the letter, meaning, or description of any of the window-light acts of parliament.

But we apprehending that the said room called the amphitheatre is so conjunct and appendant to, and so used with the said dwelling-house called Ranelagh House, for the entertainment of persons resorting to Ranelagh garden; conceive the same to be chargeable, and therefore gave no relief to the said appellant.

We are of opinion, that the determination of the commissioners is *right*.

Signed by all the Judges.

BOROUGH OF SOUTHWARK.

Mr. Bartholomew Aldis, cheesemonger, appealed against a surcharge made on him by the surveyor for 21 windows, whereby he thinks himself aggrieved; for that this charge is made on his cheese-warehouse, behind his dwelling-house, at the distance of 30 feet, or thereabouts, with a communication from his dwelling-house by a back yard, the width of the house within four feet, which is covered over with a sky-light, and makes a continuation from the shop to the warehouse; but the said warehouse is otherwise independent, and unconnected with his dwelling-house, under different roofs.

The passage for carriages to the warehouse is through an inn-yard, unconnected with Mr. Aldis's dwelling-house;

house; and that there is no lodging-room in the said warehouse.

The commissioners determine, that the warehouse ought to be assessed.

We are of opinion, that the determination of the commissioners is *right*.

J. SKYNNER, and Nine other Judges.

Joseph Freeth, of the city of Coventry, maltster, is the owner and occupier of a messuage, and of a malt-house, and other buildings adjoining, in the said city of Coventry, and was surcharged by his Majesty's surveyor for 18 windows more than he was charged with before; which surcharge concerns the malt-house as well as the messuage and other buildings; to which surcharges, as concerning the malt-house, the said Joseph Freeth appealed to the commissioners; and on hearing such appeal, it appeared to us that the said malt-house adjoins to the dwelling-house, and is used only for the purpose of making malt, except a lodging-room and a lumber-room over the malt-house, which communicates with the dwelling-house; but there is no communication between the dwelling-house and the malt-house, except as above; that there is one window or light in each of the said rooms: And the said commissioners have determined that the appellant is not liable to be charged for more than these two windows; and there being 16 windows in the malt-house, the commissioners have determined, they are not chargeable.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes, W. H. Ashburst, F. Buller.

ESSEX.

ESSEX.

John Archer and Thomas Gun, of Weathersfield, in the aforefaid county, labourers, being charged jointly with a duty for 14 windows in their two dwellings, made the following appeal to the commissioners at the aforefaid meeting:

We apprehend we are not chargeable with the duty of 14 windows, laid jointly upon us, but for seven windows each, and not even that, considering our circumstances in the world. Where we dwell was formerly occupied as one house; since a purchase of the house with the land belonging to it, it has been divided into two tenements, which is about three years ago. The house is divided by a passage that runs directly quite through the middle of it. There is only one door of entrance in the front into the passage, where we have each a door, one to the right, the other to the left, into our dwellings, which are entirely distinct; have no sort of communication one with another, having two pair of stairs, &c. Our rent is 2l. 16s. each, and in all parish rates, we are rated, and pay distinctly at 2l. a year: We therefore think we are not chargeable jointly, but separately for our windows.

The commissioners, determined that the appellants are liable to be charged for the windows as one entire house.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburft, G. Nares.

CITY AND COUNTY OF BRISTOL.

Mr. William Gravenor appealed against a charge made by the Surveyor for a porch placed before the door of his dwelling-

dwelling-house, in which are three glazed pannels, in the form of windows; which pannels give no light to the dwelling-house, nor were ever intended for that purpose; the porch itself being meant to defend the door-way from the inclemency of the weather; and the appellant does not consider the same as any part of the dwelling-house; that the porch may be removed at pleasure, without injuring the front of the house; the said porch having a glazed pannel at one end, and a door, with a glazed pannel in it, at the other end; and also a door with a glazed pannel, in the front.

The surveyor apprehends that the said porch is to be looked upon as part of the dwelling house, because the act of the 21st Geo. II. (after reciting that doubts had been raised whether sky-lights or window-lights in stair-cases, garrets, cellars, passages, and some other parts of dwelling-houses, were chargeable with the said tax, by virtue of a former act) declares and enacts, that sky-lights and windows or lights in the said places, and in all other parts of the dwelling-house, to what use or purpose soever applied, were, are, and shall be chargeable with the said duties.

But the commissioners not considering the said porch as any part of the dwelling-house, nor as any windows or lights belonging thereto, were of opinion that the said three pannels should be discharged from the duty and payment.

We are of opinion, that the determination of the commissioners is *wrong*.

LOUGHBOROUGH, and Five other of the Judges.

Samuel

Samuel Norman, of Shepton Mallet, clothier, occupying a building, in the town of Shepton Mallet, lying under, or covered with, one roof; which building is three stories high. The ground-floor and chambers are used for habitation and dwelling. The upper-story is used as a ware-room and stowing-room for wool, and other materials for carrying on the woollen-manufacture, and not as a dwelling-house, or for lodging, or habitation; and in which upper-story are three windows. That there is no entry, passage, or communication with the said dwelling-house; but there is a distinct way or stair-case in the outside of the house, which leads into the said warehouse, or stowing-room, for stowing of wool, or other materials. The said Samuel Norman made his appeal; and on hearing the said appeal, the commissioners were of opinion that the three windows in that part of the said building, which is used only as a ware-room or stowing-room, as aforesaid, are not chargeable by the act of parliament, the same being separate, distinct, and entire from that part used for a dwelling-house and habitation.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashhurst, J. Heath.

Christopher Banks, the appellant, is an inhabitant of a dwelling-house in Bewdly; which dwelling-house was originally built with a shop therein, communicating with the other part of the house, fronting, and next to, the market-place of Bewdley aforesaid, with one entire frame of wood in the front of such shop, lighting the same only in the manner as hereafter described, (that is to say) part

of the light coming in over the door of the said shop, and part of the light coming in the upper half of the door of the said shop, and the rest on each side thereof, without any partition or division, of 12 inches breadth, either between the light over the door, the light in the upper half of the said door, and that on each side thereof; that the said frame and lights have continued for thirty years last without any alteration, and never was charged any more than one light, until the present surcharge of the surveyor, for which the appeal is made, and that the said shop hath ever since gone along with, and been used by the occupier of the said house, wherein the same is situate, as an open shop for the selling of goods by retail therein.

That the said surveyor made a surcharge, charging in the said shop three windows or lights, (viz.) one on each side of the door, and upper half of the said door, instead of one light only, with which the said frame had been always before charged.

On hearing the appeal, we, the commissioners, are of opinion, that the said Christopher Banks ought only to be charged with one window in the said shop, and do accordingly take off the surveyor's surcharge of two windows in the said shop.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburst, J. Heath.

LINCOLNSHIRE. LINDSEY.

Alan Johnson, Esq. one of his Majesty's justices of the peace, acting for the county and parts aforesaid, complained
that

that Mr. Fowler, the surveyor, had made a surcharge upon the parochial assessment, whereby he charged him with payment for two windows or lights, in two certain low rooms (without any lodging-room or chamber over the same, or either of them, and not adjoining to the dwelling-house), in which his clerk usually writes, and transacts business for him as a justice of the peace; and as the said rooms are at a distance from, and have no covered-way, or other communication between his said dwelling-house and the said rooms; and that as he does not receive or make any pecuniary advantage or emolument from the business transacted in the said rooms, he thinks he ought not to be charged for the said windows.

Upon which the commissioners have determined that the said two windows ought not to be charged.

We are of opinion, that the determination of the commissioners is *wrong*.

LOUGHBOROUGH, and Three other of the Judges.

Mr. William Rigby, merchant in Manchester, being surcharged by Mr. Eccles, the surveyor, for four windows in his accompting-house, appeals against the said surcharge; and it appearing to us that the said accompting-house is a part of the appellant's warehouse, used for stowing yarn and other goods in his way of trade as a yarn-merchant; and is not part of, nor does it communicate with, his dwelling-house, from which it is separated by a gate-way for carriages leading out of a back street into a yard between the back of the dwelling-house and the warehouse; that over the accompting-house and the gate-way are several stories of ware-rooms lying open to the rest of the ware-
house;

house; which ware-rooms adjoin to the wall of the dwelling-house, but have no communication therewith, but are divided therefrom by an upright brick-wall from the bottom to the top, so high as the warehouse reaches; that the roofs of the dwelling-house and the warehouse are distinct from each other, and of different heights; that the road from the street to the accompting-house is through the gate-way, the yard, and the warehouse; and that the road to it from the dwelling-house is from the back door thereof through the said yard and warehouse; that there are a fireplace, a table, and chairs, in the accompting-house, for the use of the clerks, and others, who resort to it on account of trade; and that it is used for no other purpose whatever than for keeping the accompts, and transacting business relating to the appellant's trade. We, the commissioners, are of opinion, that the windows in the said accompting-house are not chargeable to the said tax, and have therefore relieved the appellant from the said surcharge.

We are of opinion, that the determination of the commissioners is *wrong*.

LOUGHBOROUGH, and Seven other of the Judges.

Hundred of BUILTH, County of BRECON.

On appeals to us, acting commissioners for the said hundred, in the said county, by David Davies, and others, of the parish of Llanfair, in Builth, in the said county, who severally and respectively appealed from a surcharge of 3s. per house, made on each of them by Mr. John Jones, surveyor.

The appellants are severally and respectively inhabitants, and occupiers of, dwelling-houses in the said parish of Llanfair,

Llanfair, in Builth, lately erected there; neither of which houses have more than six windows; nor have they ever been charged or assessed to the usual taxes and contributions towards church and poor, or any other taxes whatsoever, for which reason they apprehend themselves exempted from the said surcharge; but the surveyor insisting that they are not exempted from the said taxes on account of their poverty, has made the said surcharge.

Now, on hearing the merits of the said appeal, and evidence having been produced to us to prove their poverty, we, the said commissioners, gave no relief to the said appellants.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashurst, J. Heath.

Samuel White, master of the charity school in Great Torrington, was charged by the surveyor 3s. for the old house-duty, and 14s. for the duty on windows and lights, being in number 12 windows; against which charge the said Samuel White appealed, urging, that he occupied these premises for the use and purpose of keeping a charity school only, and ought to be exempted from the said duties; upon examination of the circumstances and premises, it appears unto us, the commissioners, that the said Samuel White occupies one part of the said house, in which are contained nine windows on one side of the said premises; and the other side of the premises is a room, used for no other purpose but as a school-room for the instruction of youth, and charity children, containing three windows (the internal communication being only a passage), we are of opinion, that the said Samuel White is chargeable for that part of the premises which he inhabits,

containing nine windows; and we do discharge him from the duty charged on the school-room, containing three windows.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashburft.

Mr. Bernard Flynn, of Kensington, appealed against a rate or assessment of 12 windows made on him by the surveyor, by way of surcharge or addition to 31 windows, charged on his premises by the original assessment, making in the whole 43 windows; for that they had therein included 12 windows in a room behind his dwelling-house, used by him as an assembly or tea-drinking room; and that as the said room is detached 70 feet from, and has no covered-way or communication with the dwelling-house, he apprehends the said 12 windows ought to be charged separately.

The commissioners present taking the same into their consideration, it appeared to them, that although the dwelling-house and room were separate and detached from each other, yet, as there was but one single entrance to the whole premises, they were of opinion that the assessment should stand confirmed, and therefore did not allow of the appeal.

We are of opinion, that the determination of the commissioners is *right*.

J. SKYNNER and Nine other of the Judges.

LONDON.

Mr. William Hoare, assessed for 17 windows or lights, appealed against the same; and it appeared that he had 13
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in his dwelling-house, and four in his workshop adjoining to the same, from which he had a communication within doors; and upon hearing the surveyor in support of the said assessment, the commissioners were of opinion he was not chargeable for the said four lights in the said workshop, and discharged the same accordingly.

We are of opinion, that the determination of the commissioners is *wrong*.

Signed by the Twelve Judges.

MIDDLESEX, GORE HUNDRED.

Mr. Rofs, surveyor, having, by way of surcharge, certified to the commissioners, that John Gilbert was assessed only in 9s. as having no more than 14 windows, whereas he ought to be assessed in 13s. 3d. as having 15 windows; and that Peter Barringer, who is in like manner assessed for his house there in 9s. as having no more than 14 windows, whereas he ought to be assessed in 13s. 3d. as having 15 windows; against which surcharge the said John Gilbert and Peter Barringer did appeal.

CASE.

That one of the windows in John Gilbert's house extended so as to light two stair-cases, viz. one stair-case leading into the hall, the other into the kitchen, and therefore charged by the surveyor as two windows; against which the appellant's plea was, that the act of parliament says only that all windows in frames, which are or shall be extended so as to give light into more rooms than one, such windows shall be reckoned and charged as so many separate windows as there are rooms enlightened thereby; and that two of the windows in Peter Barringer's house,

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being

being not 12 inches distant one from the other, the assessors considered the same as one window only, but are charged by the surveyor as two separate ones.

The surveyor represented, that the act of parliament, *anno vicefimo Geo. II. Regis*, mentions, it is true, only in general, the windows of rooms, which gave rise to doubts, whether any other lights in dwelling-houses but those of rooms were chargeable, and which was thereafter explained by the succeeding act of parliament, *anno vicefimo primo Geo. II. Regis*, which expressly declares, that skylights, windows or lights in stair-cases, &c. were, are, and shall be chargeable; so that by parity of reason, a window extended so as to light two stair-cases is chargeable as two lights in the same manner as it would be if it lighted two rooms; and the said surveyor also represented as to Peter Barringer, that the act of parliament says, that when a partition or division betwixt two windows or lights, fixed in one frame, is or shall be of the breadth or space of 12 inches, the windows or light on each side of such partition or division shall be deemed as a distinct window or light, and be rated accordingly; but that the act of parliament does not say, that when several windows or lights happen to be less than 12 inches distant one from the other, that then they are to be considered as one window or light only, and that therefore the clause above-mentioned was not applicable in this case.

The commissioners considered the said window in John Gilbert's house, lighting the two stair-cases as only one; they also considered the window in Peter Barringer's house as one only, because the distance was not 12 inches betwixt the windows in question, and therefore relieved them both from the surcharge, and determined that they should be charged for 14 lights only respectively.

We

We are of opinion, that the determination of the commissioners is *wrong* in both cases.

W. LEE and Five other Judges.

SUFFOLK, PLOMESGATE HUNDRED.

Mr. Bezaleel Gooch, the surveyor, laid before us a surcharge, which he had made upon John Moore, of Wantisden, in the said hundred, farmer, for four windows; three of which are in the dwelling-house, and one in his bakehouse; against which surcharge the said John Moore, at the time and place aforesaid, appealed, alledging, that he ought not to be charged for the said four windows, for the following reasons, viz. that the said John Moore's said dwelling-house stands in two parishes; the parish of Wantisden, in the hundred of Plomesgate, and the parish of Rendlesham, in the hundred of Loes, and that there are in the house 17 windows, and one in the bakehouse; that there are only 14 windows in that part of the said dwelling-house which stands in Wantisden, and three windows in that part of the said dwelling-house which stands in Rendlesham, and one in the bakehouse, which also stands in Rendlesham, and does not join to the dwelling-house; and the said John Moore, being one of the assessors of the said duties for the parish of Wantisden, and not finding any particular method pointed out in the instructions delivered to him by us for assessing the said house and bakehouse, hath informed us, the commissioners, that he apprehended he could not justify charging in the assessment for Wantisden any more windows or lights than were in that part of his dwelling-house which stands in the said parish of Wantisden, and he hath further informed us that the four windows against which he then appealed were not charged at all, either in the said parish of Wan-

tisden, or in the said parish of Rendlesham, before the aforesaid surcharge was made; and although this particular case is not provided for in any of the said acts, we, the said commissioners, apprehending the legislature never intended any favour or exemption to houses thus situated, but that such houses should be charged in like manner as other houses which stand entirely in one parish or hundred; and as such charge is not a greater burthen to the subject than was intended by the said acts some or one of them; and also, as the principal part of the said dwelling-house is situated in the said parish of Wantisden, did not allow of the said appeal, but confirmed the said surcharge, and determined that all the windows in the said dwelling-house and bake-house shall stand, and be charged in the assessments made or to be made for the parish of Wantisden.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Five other of the Judges.

TOWER DIVISION, MIDDLESEX.

Mr. Hardwick Constantin, sugar-refiner, appealed against an assessment for 62 windows or lights, in a certain building called a sugar-house, belonging to, erected and used by, the said Mr. Constantin, for the purpose of refining sugar.

It appeared that the said sugar-house is a brick building, of an irregular form, situate behind the dwelling-house of the said Mr. Constantin; and that the same is erected partly upon, and partly within, the boundary-wall of the original garden or yard belonging to the said dwelling-house.

That

That there are two ways into the sugar-house; the one from a street called Rupert-street, immediately into the sugar-house, and by which the sugars are carted to and from the manufactory; the other from Lemon-street, through the dwelling-house and its appurtenances; that there is a small space or yard between the dwelling-house and the yard of the sugar-house, inclosed with a wooden fence, in which there is a door-way leading to the sugar-house; part of this fence supports, or is rather a portion of, one end of a timber-*edifice* of two stories, appropriated for the execution of some branches of the sugar-refining business; and which timber structure leans against, and joins to, one of the exterior brick walls, of what is called the sugar-house; at one end of this timber building or part of the sugar-house, and under the roof thereof, is the principal door-way into the brick part of the building called the sugar-house, being the way of communication with the dwelling-house; that such part of the space or yard between the dwelling-house and the yard of the sugar-house, and thence into the sugar-house from the dwelling-house, is roofed over; in which roof there is a window or sky-light; but the rest of the way through the yard of the sugar-house is not roofed; there is not therefore an entire covered-way from the dwelling-house to the sugar-house; that this roof rests upon the exterior wall of the back front of the dwelling-house, and extends to, and joins, the timber edifice before-mentioned: which timber-edifice joins to one of the exterior brick-walls of the sugar-house; the sugar-house is also contiguous to the boundary-wall of the original garden or yard belonging to the dwelling-house; and thus the dwelling-house and sugar-house are connected; that the sugar-house is not made use of as a dwelling-house for the lodging or abode

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of any one; but the labourers employed in the business have a room therein appropriated for their accommodation at meal times, and in which they constantly dine, &c. ; part of the ground-floor of the sugar-house is partitioned off, by which two small rooms are formed ; each of which is lighted by a window or light in the exterior wall of the sugar-house, and these little rooms are used as accounting-houses.

Upon consideration of the premises, it was the determination of the commissioners, that the assessment is just, and that Mr. Constantion ought not to be relieved.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes, W. H. Ashburst, F. Buller.

John Bracken, on behalf of himself and ———— Saunders, appealed against the assessment charged on them of 43 windows belonging to their workshops, and declared upon oath, that the appellants are occupiers of a dwelling-house four stories high, in Charlotte-street, being the corner of Streatham-street, behind which, at the distance of nine feet ten inches, are built the workshops aforesaid, containing as many stories as the dwelling-house ; in which workshops there is not any lodging-room ; the door-way to the workshop is in Streatham-street ; and there is a passage inclosed between the said workshops and the dwelling-house, with a closet over the same (belonging to the said workshops) extending from one to the other, and six feet four inches wide ; from which passage there is a door-way into the street, and a door-way into the dwelling-house, and also a door-way into the workshop, so as to form a communication on the ground-floor from the

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the dwelling-house to the workshops, and also to the street from each; the remaining space between the dwelling-house and workshop is used as a yard or area to the house; therefore the said appellant alledged, that as the said dwelling-house and workshops were separate buildings, with distinct walls and roofs, having no communication with each other than through the said passage on the ground-floor only, he conceived that they ought not to be rated for the said 43 windows of the workshop.

But the commissioners being of opinion, that by reason of the said communication they were liable to be rated, dismissed the said appeal.

We are of opinion, that the determination of the commissioners is *right*.

Loughborough, H. Gould, J. Heath, F. Buller.

DURHAM.

Mrs. Elizabeth Myddleton appealed against a charge made upon her by the last year's assessors for the township of Offerton, for 57 windows in her house at Offerton, for an abatement of one quarter of a year's duty, from Christmas last to Lady-day next; upon which appeal it appears, that Mrs. Myddleton quitted the possession of the said house (which she uses as a country or summer-house) on the 7th day of November last, and went to live in her town-house, in Durham, where she generally resides all the winter; that all her family and servants quitted the house at the same time, and it was then locked up, and has continued so ever since, and is intended to continue so till the beginning of the next summer; but there is some furniture left in the house, and a poor woman, who lives in the village
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of Offerton (but not in any part of the said house, and who is not a servant of Mrs. Myddleton, or paid any certain wages by her, but receives some small gratuity for this service) sometimes opens the windows, and makes fires to air the rooms. The commissioners were of opinion, that Mrs. Myddleton is entitled to have an abatement of the said duty for one quarter of a year, viz. from Christmas to Lady-day, in case the said house shall so continue empty and unoccupied from this time till Lady-day; and did therefore order that such abatement should be made to her accordingly.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, and Nine other of the Judges.

CITY AND COUNTY OF BRISTOL.

Messrs. Garlick and Co. appealed against a surcharge made by the surveyor on two sugar-houses, and other buildings, charged 145 windows. In one of the said sugar-houses are 58 windows; which sugar-house is detached from the dwelling-house crosses a yard or pavement, and is admitted by the surveyor on a re-survey to be detached; and therefore the commissioners ordered the said 58 windows to be struck off, and allowed on the appeal: the appellants further contended, that the 87 windows charged on their other sugar-house and buildings ought also to be struck off the surcharge.

The CASE is as follows:

From the street is a covered passage or hauling-way, and in the covered-way, on the left-hand is the door of
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the dwelling-house; and over part of the covered-way are rooms belonging to the dwelling-house, but no communication from them to the sugar-house or other buildings, this being the way to the dwelling-house and all the other buildings.

On the right-hand of the covered-way is an arch-way, without a door, which leads into another passage; at the further end of which is another arch-way, without a door, which leads into the warehouse; on the right-hand of the last-mentioned passage is a door, which leads into the mill-house; opposite to which door, on the left-hand of the said passage, is the door of the sugar-house, all which (except a small part which is an open yard) are covered buildings for the 87 windows; in which said sugar-house and other buildings adjoining to the dwelling-house the charge is made.

The commissioners, on hearing the appeal, were of opinion, that the 87 windows in the aforesaid sugar-house, and other buildings, ought to be charged.

We are of opinion, that the determination of the commissioners is *right*.

LOUGHBOROUGH and Six other of the Judges.

Joseph Pitt, of Dudley, appealed, as being overcharged two lights in his public brew-house, which adjoins to his house, without having any communication between his said dwelling-house and brew-house; and that it appears to us, upon oath of the said Joseph Pitt, that the said brew-house is only used, and necessary, for carrying on the business or trade of a victualler or inn-keeper, which he now useth, and not necessary in his private capacity; we, the commissioners, there-

fore

fore are of opinion, that the two windows or lights in the said brew-house ought not to be chargeable.

Thomas York, surveyor, alledging that by the following clause the said appellant ought to pay the tax assessed on his brew-house, to wit, " That from and after the " 25th day of March, 1748, every kitchen, scullery, butte-
" ry, pantry, larder, wash-house, laundry, bake-house,
" brew-house, and lodging-room, belonging to, or occu-
" pied with, any dwelling-house, whether the same shall
" or shall not be within, or contiguous to, or disjoined
" from, the body of such dwelling-house, shall be deemed
" and taken to be part of such dwelling-house; and all
" windows or lights therein shall be accordingly charged
" with the rates and duties granted by the said act."

We think the determination of the commissioners is
wrong.

Signed by the Twelve Judges.

COUNTY OF GLAMORGAN.

William Padley appealed against a surcharge made by the surveyor, when the case appears to be as follows, viz. that the appellant is an inhabitant and occupier of a dwelling-house in the town of Swansea, having a passage therein, at the end of which passage to the back part of the said dwelling-house is a door, the upper half of which is glazed, and over the said door, and in the same frame to which the door hangs, is a light, without any partition or division of twelve inches breadth between the light over the door and the light in the upper half of the said door; that the surveyor made a surcharge, charging two lights, viz. one over the door, and one in the upper half of the said door. On hearing the said appeal, we, the said
commissioners,

commissioners, were of opinion, that the said William Padley ought to be charged with one window only in the said passage, and accordingly have disallowed the same, by taking off one window from the surveyor's surcharge.

We are of opinion, that the determination of the commissioners is *right*.

W. H. Ashurst, R. Perryn, J. Heath.

Mr. John Wilkins, occupying a dwelling-house in Shafton, with a shop on the ground-floor in the front next the street or market-place, but the chambers and garrets in the dwelling-house of the said Mr. Wilkins are over the said shop, and lying under one roof, which said shop was formerly made use of by Mr. Wilkins's father as a mercer, &c. but has for some years past been entirely shut up, and there was then a communication between the said shop and dwelling-house, which is now entirely and effectually stopped up, and the shop is let by Mr. Wilkins to an apothecary, who makes use of it as a shop only, and the apothecary lives in another house in Shafton; but the assessors, when they made their last assessment, considered it as a part of the dwelling-house, being under the same roof, and charged Mr. Wilkins with two windows in the shop, against which charge the said Mr. Wilkins appealed; and on hearing the said appeal, we, the commissioners, gave no relief to the said appellant, considering the clause in the act, which says, "That where any dwelling-house shall be let in different apartments, the landlord shall be deemed the occupier."

We

We are of opinion, that the determination of the commissioners is *right*.

W. H. Ashhurst, R. Perryn, J. Heath.

Mr. John Hannam and Co. having a house in Gillingham, Dorset, for the purpose of carrying on the silk manufactory, and having many children from different charities in London, entirely to work at that business, and who live in the said house, and have their diet and sleep there by themselves, and not any of Mr. Hannam's family with them; and part of the said house is appropriated to the silk work, and the rest for the dwelling part for the children: the assessors, in making their assessment, considered it as a dwelling-house, and charged the whole number of windows therein to the said Mr. Hannam; upon which the said Mr. Hannam appealed: but we, the commissioners, thinking the house inhabited by these children, it was a dwelling-house, within the meaning of the act, and therefore gave no relief.

We are of opinion, that the determination of the commissioners is *right*.

W. H. Ashhurst, R. Perryn, J. Heath.

Richard Wilson, Esq. of Great Missenden, appealed against a surcharge made by Mr. Seeley, the surveyor, for five windows or lights in the following offices belonging and adjoining to his dwelling-house, (that is to say) one light or window in a room called the Slaughter-house, one other in a room over the same, and three others in a brew-house.

On hearing the appeal it appeared upon the oath of the said Richard Wilson, that neither the room called the
Slaughter-

Slaughter-house, nor the room over it, have any communication with his dwelling-house.

That the former is used only for the slaughtering of cattle for the use of his family, and has no other window or light therein but one wire lattice, which is for the admission of air only.

And that the upper room is used only for laying apples in occasionally, and has only a wire lattice light over or near to the door thereof, for the admission of air.

That the brew-house has no communication with the dwelling-house, and the windows or lights therein are used solely for the letting out the steam at the times of brewing, and admitting of air to cool the liquor, and are occasionally opened or shut by wood-doors or shutters at the times of brewing only; which happens not oftener than three days in the year.

That, on considering what was alledged, as well by the said Richard Wilton, as by the surveyor, the commissioners determined that the said Richard Wilton should be discharged from so much of the surcharge as relates to the slaughter-house, and room over it; and because all windows or lights in brew-houses are assessable by the explanatory act of 21st Geo. II. the commissioners are of opinion, that the three windows or lights in the said brew-house ought to be charged. But the appellant being dissatisfied with such determination respecting his brew-house, required us to state the case specially. And the said surveyor, being dissatisfied with the determination so far as it relates to the slaughter-house and room over it, has requested us to state the case specially relating thereto.

We are of opinion, that the determination of the commissioners on both parts is *right*.

W. H. Ashurst, R. Perryn, J. Heath.

John Wyke appeals against an assessment made for 43 windows upon his dwelling-house in Liverpool, and his case is as follows :

Originally the said John Wyke and one ——— Green were co-partners in the watch-making and watch-tool making business, which business was then carried on by them in a building next adjoining to a house then and now inhabited by the said Wyke, and which building and house were both erected at the same time by Wyke, and are both of the same height, and have a roof of one level or continuance; and during such partnership such building, where the aforesaid manufacture was carried on, had an immediate communication with Wyke's dwelling-house by means of two doors, one on the ground-floor, and the other in the garret, in the wall between Wyke's house and the said building.

Such partnership was some time ago dissolved, and Green has for some time past, and at the time the aforesaid assessment was made, carried on, and yet carries on the said business in the said building; and all communication between the said building and Wyke's dwelling-house was before and at the time of the said assessment, and still is, entirely stopped up; but it is to be observed, that two rooms, one in the second story, and the other in the attic story, over the accounting-house, which is in the shop of the said manufacturing building, always were, and still are, made use of as a part of Wyke's said dwelling-house, but the same rooms, or either of them, at the time of the said assessment

assessments had not, nor have, any communication with the said manufacturing building.

Green pays to Wyke a certain rent for this building, and Green is the only occupier of it, and uses it for the purpose aforesaid.

The appellant Wyke, being charged by the assessors for all the windows in the aforesaid manufacturing building jointly with the windows in his said house, amounting to 43 windows in the whole, of which forty-three twenty-one are windows in the said manufacturing building, has appealed, alledging, that he ought not to be charged with the same twenty-one windows; and we, the commissioners then present, being of opinion that the said John Wyke ought not to be assessed for the same twenty-one windows, did adjudge, that the same should be struck off, and the said assessment for 43 windows should be lowered accordingly.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares.

Mrs. Cowell, of Leeds, occupying a building, lying under, or covered with one roof, which building is three stories high; the ground-floor and chambers are used by her for habitation and dwelling; the upper story is let off to a wool-stapler, who lives at some distance, and is used by him as a wool warehouse, and not as a dwelling-house, or for lodging or habitation, in which upper story are six windows; that there is no entry, passage, or communication with the said dwelling-house, but that there is a distinct way or stair-case from the yard adjoining the said house, which leads into the warehouse. The said Mrs.

Cowell made her appeal to the commissioners, who are of opinion, that, as the same was not occupied by her, or used as a lodging or habitation, she should be discharged from the payment of the said six windows.

Mr. John Moone, the inspector, alledging, that the warehouse above-mentioned should, in his opinion, be considered as part of the dwelling-house.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares.

COUNTY PALATINE OF LANCASTER.

The Reverend Richard Afsheton, D. D. and Edward Gregge Hopwood, Esq. appealed against a charge made by George Eccles, surveyor, the first against one window surcharged in a shed or room erected distinct from his dwelling-house, used solely for the purpose of dressing wigs; and the latter against a surcharge of one window in the like situation, used for the purpose of cleaning knives and shoes, and not coming under the description of an act passed in the 21st year of the reign of King George the Second. But it appeared unto the commissioners, that the said surcharges ought not to be allowed.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares, R. Perry.

Mr. Marmaduke Langdale is charged by the assessors with 13 windows or lights in his dwelling-house in Wigan, and by the surveyor is surcharged with 15 windows

dows or lights in a room, the third or uppermost story of his said dwelling-house, which room is wholly made use of as a Roman Catholic chapel, whereof the said Marmaduke Langdale is the officiating minister, the entrance to which room is by a flight of stairs leading from the back yard of his said dwelling-house, and one other entrance by the stair-case of his said house leading thereto; against which surcharge of 15 windows or lights the said Mr. Langdale hath appealed, alledging, that the said house above-described was first built near 40 years ago, and the said room or chapel has never since been used for any other purpose but that of divine worship, neither was it ever charged by the assessors to the window-tax; upon which consideration we, the commissioners, did relieve the said appellant from the said surcharge.

But Mr. Hall, the surveyor, being present, did, in support of his said surcharge, alledge, that as the said room was situate over the said dwelling-house, and communicated therewith by the stair-case, as above-described, he was right in surcharging it.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares,

William Dawson, Esq. is possessed in fee of an ancient built house, situate in Settle, in the county of York, containing three stories, which he has divided, and let into five or six different tenements of two or three rooms to each tenant. The way into the house, which is all under one roof, from the street, is by separate doors into the different apartments, some of the doors for entrance being to the front, and others to the back part of the house.

All the inner doors of communication are walled up, or otherwise separated. The several apartments or tenements in this house are let to the poorest and meanest of people in Settle, who do not, and indeed are not capable of paying any sort of taxes or assessments, the said William Dawson, in respect thereof, paying every parochial assessment for the said house. The assessors of the duties upon houses and windows in the township of Settle have assessed the said William Dawson, as landlord of the said house, supposing him as such, and having paid the assessments, to be the occupier thereof, for 15 windows or lights, being the number of windows or lights in the said house.

Whereupon Mr. Thomas Paley, as agent for, and at the request of, the said William Dawson, appealed to us, the commissioners, and we gave no relief in this case to the appellant, apprehending as he paid the other assessments for the said house, he was liable to pay the duty for the windows and lights in the same.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, G. Nares, R. Perryn.

WESTMINSTER, ST. MARTIN IN THE FIELDS,

John Riley, upholder and cabinet-maker, appealed against a charge made on him by the assessors of the said parish of the duties on windows, upon two houses adjoining laid into one, as workshops, and warehouses, and repository for furniture, situated on the south side of Long Acre.

The appellant alledges, that his dwelling-house, where himself and family reside, is situate on the north side of Broad Court, Long Acre, which said dwelling-house is situated behind one of the two houses, but distinct and
separate,

separate, and communicating with the said houses by crossing an open yard, paved, belonging to the dwelling-house in Broad Court, 12 feet wide.

The said appellant doth not, or any person for or belonging to him, sleep in, or otherwise inhabit, the said warehouses in Long Acre, otherwise than during the hours of business, from six o'clock in the morning till eight o'clock in the evening.

The said appellant, about seven years ago, took down all the partitions on every floor, cut off the water from the said premises, stopped up the chimneys, and converted the whole into two ranges of warehouses, and erected stages on the top of the roof of the said premises, for the drying of mahogany, beating of feathers, &c.

It appeared likewise, upon the examination of Mr. William Knockey, surveyor, who had surveyed the said two houses, that they were in every respect built with chimneys, stair-cases, windows, and doors, and fitted up with cielings, and wainscotted, &c. as other dwelling-houses commonly are, and are capable of being used, and were always used as dwelling-houses, until converted by the said John Riley into warehouses, as above-mentioned; it also appeared, that on the ground-floor in each house is a separate and distinct office or accompting-house, made use of by himself and clerks for the purpose of keeping his accounts, and transacting business with his several customers.

The commissioners were of opinion, that the charge is right, and therefore dismissed the appeal.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, G. Nares, J. Heath.

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CITY

CITY OF WORCESTER.

Mr. Timothy Bevington appealed against the surcharge of the surveyor, on a charge of 12 windows in his warehouse. The state of the case as follows: from the street there is only one entrance into the dwelling-house, and into a court-yard, and in the yard is a building as high, and adjoining to, the dwelling-house; that on the ground-floor of the said building is a kitchen and wash-house; that there is a communication out of the dwelling-house into the said kitchen; that the entrance into the wash-house is from a door out of the court-yard; that the wash-house is occasionally used for the family, and to the use of his business as a glover; that the upper part of the said building, being three stories high, besides the ground-floor, is used only for ware-rooms and manufactory, with drying garrets for leather; that the building, as described above, was built on purpose for a manufactory, and every part except the ground-floor, which has no communication with the upper story, but hath a distinct stair-case out of the court-yard, was built on purpose for carrying on his trade and manufacture, and hath never been used in any other manner whatsoever; he therefore conceives, that if the legislature intended any windows or buildings should be exempt from assessment to the window duties, on account of their being solely appropriated to trade and manufacture, these come within the meaning of such exemption in as much as several others are in the same or similar circumstances.

That the windows in the said upper part of the building are 12, for which the appeal is made.

The commissioners are of opinion, that the 12 windows in the upper part of the said building were chargeable with the payment, therefore did not relieve the said appellant.

We

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, G. Nares, R. Perryn.

That within the borough of Scarborough, there is a place called the Cliff, on which several houses have been erected, and furnished at a very great expence, for the purpose of letting lodgings to the company resorting thither in the Summer season, the situation being without the town, and commanding a fine prospect of the harbour, sea, &c. Those houses are large, and generally let to three or four different families at the same time, during the Spa-season, which begins about the latter end of June, and only continues till the beginning of October. That Richard Sollitt and William Glas are each of them the owners of two houses, situate upon the said place called the Cliff, in one of which they and their families reside the whole year; but the others are only lodging-houses for the company during the Summer, as above-mentioned, and are shut up and unoccupied from the end of one Spa-season to the beginning of the next; being a period of not less than about eight months, during which time the same are not aired by fires, or otherwise, or used in any manner whatsoever by the said Richard Sollitt and William Glas, their families or servants, and have bills affixed upon their doors, purporting that such houses are to let ready furnished.

That the surveyor of the windows hath made a surcharge upon the said Richard Sollitt of 2l. 5s. 6d. being the amount of the duty upon the 44 windows in his said house so let as a lodging-house, from Michaelmas 1783 to Lady-day 1784, the time the said house was so shut up and unoccupied, as before-mentioned; and the assessors of the house-tax have also charged the said Richard Sollitt
with

with the sum of 20s. for the duty upon the same, during the time last mentioned.

That the said surveyor hath also made a charge upon the said William Glafs, for 45 windows in his said lodging-house; and the assessors of the house-tax have also charged him for the duty upon the same house for the time last above-mentioned, the same being also shut up and unoccupied.

The said Richard Sollitt and William Glafs have appealed against the said charges. But we, the said commissioners, on hearing of the said appeal, presuming the said Richard Sollitt and William Glafs made as much money of their said lodging-houses, in one Summer, as the annual rent of their said houses would amount to, if let by the year, have confirmed the said charges of the said surveyor and assessors.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Mr. John Haynes, of Hertford, appealed against a surcharge of Mr. John Clark, the surveyor, for 28 windows or lights in a water-mill.

This mill is a distinct building from Mr. Haynes's dwelling-house, built of other materials, with a different roof, and the windows of a different form from those of the house, and without glafs, but has a communication by a door out of the said Mr. Haynes's dwelling-house into the said mill.

The said Mr. Haynes alledged, that he had never before been assessed or surcharged for the lights of the said mill, notwithstanding the same had been many years in

his occupation; that he was informed it had not been customary to assess or surcharge such mills, in the said county or other counties adjacent; and that he knew of no new act of parliament whereby they were made chargeable. We, the commissioners present, taking into consideration the premises, and closely examining the several acts of parliament, for granting duties on houses, windows, and lights, and in particular the act of the 21st of his late Majesty George II. wherein what parts or appurtenances of dwelling-houses shall be deemed chargeable, viz. kitchen, scullery, buttery, pantry, larder, wash-house, laundry, bake-house, brew-house, and lodging-room, are particularly enumerated, did allow the appeal of the said John Haynes, and discharged him from the above surcharge, for the reasons following:

Where there exists a positive explanatory statute, specifically describing what articles shall be charged, we cannot think ourselves authorized to form a precedent for extending the law for taxing any article not described therein.

It does not appear to us that the letter, or even the intention of the statute, can comprehend buildings purposely erected for the carrying on of manufacture or stowing of commodities for sale, although we readily admit it comprehends cellars, chambers, garrets, and passages, which are really and actually internal parts of dwelling-houses, and yet are applied to the uses aforesaid.

A distinction of this kind appears to us designed to be made in the last acts of the 18th and 19th of his present Majesty, for granting duties on inhabited houses, from which distinction may be enforced an intention in the legislature, to excuse extensive trades and manufactories in similar cases.

We

We think that a mill, which is a distinct building, with a specific appellation, which does not come under any of the above recited descriptions, and which communicates with a dwelling-house by one door only, merely for the sake of convenience, cannot, with any propriety, be deemed part of that dwelling-house. We think also that the legislature could not mean to take advantage of such mere convenience to impose a burden on trade, which could not otherwise have been imposed. Had manufactories been designed subject to the tax, it seems reasonable that they should have been explicitly mentioned.

We are of opinion, that the determination of the commissioners is *wrong*.

LOUGHBOROUGH and Six other of the Judges.

Thomas Rogers, barber, is an inhabitant and occupier of a dwelling-house in the town of Neath, which dwelling-house hath a shop therein, communicating with the other part of the said dwelling-house, with one entire frame of wood in the front of such shop, lighting the same in the manner hereafter described, that is to say, part of the light coming in through the upper part of the door of the said shop, and the rest on each side thereof, without any division or partition of 12 inches breadth between the light in the upper part of the said door, and the lights on each side thereof. The surveyor made a surcharge, charging in the said shop three windows or lights, viz. one on each side of the said door, and one in the upper part of the door: on hearing the appeal of the said Thomas Rogers, against the said surcharge, the commissioners have adjudged, that the said Thomas Rogers ought to be charged with one window only in the said shop.

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We

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares.

TOWN or WANTAGE, IN BERKS.

Upon appeal made by William Wise, Elizabeth Lask and others, from a charge made by Mr. John Samman, surveyor, of one light, or half glass-door, hanging between the two windows in the shops of the said appellants. And it plainly appears unto us, the commissioners, that there are actually other lights sufficient in each of the said partitions on each side thereof between the said doors; and the windows in the said shops are within 12 inches, and the said doors are taken off every night when the shops are shut up, and never were charged any more than two lights, until the present surcharge of the said surveyor for which the appeals are made; that the said surveyor made a surcharge, charging in the said shop three windows or lights, viz. one on each side of the door and upper half of the said door, instead of two lights only, with which the said shops have always been charged.

Also at the same time Gilbert Cooper, Sarah Stone, and Oldfield Yeat, of the same place, severally made their appeals against a surcharge made on them by the said surveyor for one light or half-door, hanging in their several shops, but no ways adjoining to any other window; but that the said doors are not taken down at night, as in the above cases, but a shutter put up against them; and that there are actually other lights sufficient in each of the said appellants' shops, whereunto the said doors belong.

Also at the same time, Mr. Thomas Jennings, of the same place, schoolmaster, appealed against a surcharge,
made

made by the surveyor of six windows or lights, and against the assessor's charge of 24 windows in his dwelling-house and school-room, with the lodging-room over the said school; but it appeared to us, the commissioners, that the dwelling-house, in which are 21 windows, was in one court or yard, and that the school-room, in which, with the lodging-room over it, are nine windows, is about 15 yards distant from the dwelling-house, in another court or garden, and was parted by a public road; and that the same are charged to the poor rates as two separate houses; and the appellant said, he thought he ought to be charged as two separate houses.

On hearing the said appeals, we, the commissioners, are of opinion, the said appellants in the first case ought not to be charged with the said glass-doors; and that only the windows on each side of the said doors ought to be charged as two windows, in the same manner they formerly used to be charged. And that the several appellants, in the second case, ought only to be charged for the other windows in their shops, and not the said doors, and do accordingly take off the surveyor's surcharge of one window or light in the said shop. And did also take off the surcharge made on Jennings for his school, and ordered that he might be charged for the same as separate houses.

We are of opinion, that the determination of the commissioners is *wrong* as to the first and second cases, and *right* as to Jennings's case.

W. H. Ashburft, R. Perryn, J. Heath.

NOR-

NORTHUMBERLAND.

Bryan Burrell, Esq. attended to make his appeal respecting a charge made upon three of his servants towards the window cels for three separate houses occupied by them, not any of the said houses having fix windows or lights in the same ; and for the ground of his appeal gave the following reason : That each of the said houses were, until very lately, occupied by tenants or farmers who farmed each of the said houses separately, with a small portion of land adjoining the same ; but that now he had taken the whole into his own hands and put servants into the houses to manage the grounds for his use, and that considering the whole now as only one farm, neither he nor his servants ought to be charged for more than one house thereon, and that the other two houses ought to be considered as cottages, and the sums assessed thereon towards the duty aforesaid discharged. But Mr. Lancelot Heron, the surveyor, conceiving that the assessment for all the three houses was regularly and properly made, we have given the appellant no relief.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares, J. Heath.

CASES

C A S E S

ON THE

D U T Y

UPON

INHABITED HOUSES,

OF THE 19TH GEORGE III.

WITH

THE OPINION OF THE JUDGES THEREON.

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C A S E S

ON THE

DUTY UPON INHABITED HOUSES.

*Town and Borough of SOUTHWARK, in the County of
SURREY.*

MR EDWARD TOOMER, of the parish of St. Olave, in this borough, tavern-keeper, being assessed for his house and household offices 30l. and by the surveyor surcharged 30l. amounting to 60l. now appealed against the said surcharge, and says, that he keeps a tavern and coffeehouse, which respectively requires large premises, and pays an annual sum of 59l. reserved rent.

That, if his house was used as a private house only, it is not worth more than 40l.; and that he ought not to be rated more to the present tax, otherwise it will be a tax upon his trade, which he apprehends was never intended by the act.

The commissioners present having considered the said appeal, and satisfactory proof made to us upon oath, that the premises held by Mr. Toomer, if used as a private house only, is not worth more than 40l. adjudge and determine that Mr. Toomer ought not to be assessed more than 40l. to the said tax.

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We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

Mr. John Lautier appeals on account of his being assessed at 43*l.* per annum for his house to the said tax. Mr. Lautier being sworn, it appeared to the commissioners that he pays to his landlord 40*l.* per annum rent for his said house; and that by agreement with his landlord he pays land-tax 3*l.* per annum. The commissioners determined he be reduced to 40*l.* per annum, not thinking the 3*l.* paid for land-tax liable to be rated to the house-tax; with which determination Mr. Wilkinson, the surveyor, declared himself dissatisfied, alledging that the 3*l.* paid for land-tax is part of the annual rent.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes:

Mr. Thomas Coombe, of Arundel-street in the Strand, taylor, appeals on account of his house being rated at 60*l.* per annum to this tax; and he being examined upon oath, it appeared that he pays 60*l.* per annum for his said house; but that the ground on which the same stands pays a ground-rent of 16*l.* per annum, which he claims to be deducted out of 60*l.* charged upon the said house. The commissioners being of opinion the ground-rent is not chargeable to the house-tax, reduced the rate to 44*l.*

We

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

Mr. Daniel Crofts, of James Street, Bedford Row, Holborn, appealed against the assessments made upon him for the house duty; alledging, that the land-tax should have been deducted from the rent of his house, previous to such assessments being made.

We, the commissioners present, having considered the case of the appellant, are of opinion, that the land-tax should have been deducted from the rent of his house before the assessment was made for the house duty, and therefore allowed his appeal.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

CITY AND COUNTY OF NORWICH.

Richard Gorman, of the Parish of St. Peter of Mancroft, in the said city, ale-house keeper and publican, appealed to a surcharge of the surveyor, on the house in his occupation, made to the rack-rent, apprehending himself liable to the assessment of the assessors only, made on such part of his said house necessary and used only for himself and family, independent of his occupation and calling.

We are of opinion, that it would be a great hardship for the said Richard Gorman, occupying a large house, with divers rooms, necessary only in his occupation and calling, by reason whereof he is obliged to pay a very large rent, to be rated to the rack-rent; and that he

should be only assessed for the yearly value of such part of the house and household offices necessary for his own dwelling, independent of what is necessary, and used only in his occupation and calling: and therefore we, the commissioners, do discharge the said Richard Gorman from the surcharge of the surveyor.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes:

Mr. John Newland, of Eltham, appealed against the assessment of 15l. per annum, made on him for his dwelling-house; alledging, that he is not the owner of the same, and that it is a farm-house, and therefore exempted by the act of parliament. But it appearing, that though the house had been formerly such as would probably have brought it within the description and intent of the act, yet Mr. Newland was not a person who now lived by farming: that the house is not used for the purposes of husbandry only, because the farm which did belong to it, to the amount of 100 acres and upwards, are let off by Mr. Newland, who keeps in his own hands only about 20 or 30 acres; the commissioners therefore affirmed the rate.

We are of opinion, the determination of the commissioners is *right*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

Gilbert Burton, Esq. appealed against the assessment made on him for his dwelling-house at Eltham, alledging, that he is owner of the said house, which has a garden of
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about an acre and a quarter walled in to it; that the poor's rate of Eltham is at rack-rent, and that he is assessed to the poor at 30l. per annum only for house and garden, but that the assessors have rated him towards the house duty at 45l. per annum. The assessor being present, declared he had valued it, according to the best of his judgment, by houses in the same neighbourhood, which, though rather better, but nearly of the same size, were rated, and paid to the poor at 60l. per annum. That as to the house in question, the assessor further declared, that in his own mind he valued it at 50l. per annum, but took off 5l. for the garden; whereupon the commissioners affirmed the rate.

We are of opinion, that the determination of the commissioners is *right*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

Town and Borough of GREAT YARMOUTH, IN
NORFOLK.

On appeal to the commissioners by Abfolon Darke, inn-keeper, and Elizabeth Balls, widow, victualler, severally and respectively, from the charge and surcharge of the assessors and surveyor of the said duties, made on each of them the said Abfolon Darke, and Elizabeth Balls, the case, on coming before us this day to be heard and determined, appears to be as follows.

That the appellants are severally and respectively inhabitants in, and occupiers of, dwelling-houses in Yarmouth, aforesaid; that all the said dwelling-house, in the occupation of the said Abfolon Darke, is used as a common inn and tavern, for the reception and entertainment of travel-

lers and other guests, carrying on his trade or occupation of an innkeeper; and all the said dwelling-house of the said Elizabeth Balls is used as a public tavern, and for the reception and entertainment of guests, and for carrying on her trade and occupation of a victualler and tavern-keeper.

That the said Absolon Darke is assessed for his dwelling-house 48l. and the said Elizabeth Balls is assessed for her said dwelling-house 12l.

On hearing the said appeal, the commissioners are of opinion, that the said Absolon Darke and Elizabeth Balls, respectively, ought not to be charged and assessed for their said respective dwelling-houses, the same being necessarily used by them for carrying on their respective trades and occupations; and do therefore discharge the said assessments respectively.

Signed by Eleven Commissioners.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

The Rev. Mr. Edward Hughes, of Drayton, was surcharged by the surveyor for the same rates and duties (that is to say), 3s. for the old house duty; 2l. 16s. for the duty on windows and lights (being in number 28 windows or lights), and after the rate of 10l. by the year for the new duty on houses. To which surcharge the Rev. Mr. Hughes appealed, urging that he held the premises for which he was surcharged as master thereof, under a charity; one part whereof being a public free school, which all the people in the parish of Drayton had a right to make use of as such, and the other part a dwelling-house, wherein he dwelt; and from which office he was
intitled

intituled to an annual stipend of 20l. that the same premises have been hitherto free from all parochial taxes; and should the said premises, or any part thereof, be now chargeable with the payment of the above-mentioned duties, or any of them, the parish of Drayton aforesaid would forfeit their privilege of freedom to the said school; for which reason the commissioners adjudged the said premises so surcharged to be exempt from payment of the said duties, and every of them.

We are of opinion, that the determination of the commissioners is *wrong* as to the dwelling-house, but *right* as to the school, if detached.

W. De Grey, J. Skynner, E. Willes.

UNIVERSITY OF OXFORD.

The assessors for certain colleges in the said university have charged, among others, certain independent members, for their several chambers or rooms, with the duties granted by the said act, according to the full extended rents, without making any allowance for the privileges they pay for in their room-rents to the colleges.

Upon appeal this day, the case appears to be, that the independent members of the said colleges have and enjoy the following privileges, viz. such as having access to the libraries to borrow books from them; the general use of the halls, the common rooms, the plate, table-linen, and gardens, with many other inferior privileges, which the independent members pay an increase of rent for in their respective room-rents.

Therefore, the bursars of the said colleges, in the name, and on the behalf, of those independent members, in the
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 presence

reference of Mr. Prestidge, surveyor of the duties, amongst others, for the said colleges, appealed against the assessment of the increase of rent for the said privileges, because by such charge the assessors have taxed the privileges which are purchased by the said increase of rent, contrary, as it is apprehended, to the intention of the act, which is to tax houses and household offices only, without having any reference to rights or privileges thereto belonging.

Upon hearing of this appeal, we, the commissioners, are of opinion, and do determine, that some abatement be made in proportion to the said privileges in the assessment made for the increase of rent charged on the respective independent members for the said privileges.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

SALOP.

The parsonage house of the parish of Frodesley, in the hundred of Condover and county of Salop, not being assessed by the assessors for the said parish, was charged by the surveyor at the yearly sum of 2s. 6d. according to the worth or yearly value of 5l. for the said house.

Thomas Edwards, rector of the said parish, appealed against the said charge, and upon oath alledged,

First, that there was a glebe belonging to the parish church of Frodesley aforesaid, of which he the said Thomas Edwards is rector.

Secondly, that the parsonage house, which he the said Thomas Edwards inhabited, was part of the said glebe of the parish church of Frodesley.

Thirdly,

Thirdly, that the said Thomas Edwards did occupy the said glebe of the parish of Frodesley aforesaid, as a farm.

Fourthly, that the above allegations considered, the said Thomas Edwards, apprehending that the parsonage house in which he dwelled was and ought to be deemed and taken as a farm-house only, being *bona fide* applied to and used for that purpose by the appellant, Thomas Edwards.

Fifthly, that the said parsonage house (if admitted to be a farm-house) being valued by the said surveyor at less than 10l. ought to be relieved from the said charge, and prayed relief accordingly.

The said charge was confirmed by the commissioners.

We are of opinion, that the determination of the commissioners is *right*.

W. DE GREY, and Five other of the Judges.

*Town and Borough of SOUTHWARK, in the County of
SURREY.*

Mr. John Dearman, of the parish of Saint Olave, in this borough, is assessed for his house and household offices, at 50l. a year, and by the surveyor surcharged 15l. making in the whole 65l. a year. Mr. Dearman now appealed against the same, and says, that he is over-rated, because he ought to be charged but 45l. the rent at which he stands charged for his dwelling-house only, though the same house and warehouse, with other warehouses detached from the house, are held by him and his partner at an annual rent far exceeding the sums charged and surcharged; but if the warehouses under the house is liable to be assessed, then it is not over-rated by the assessment and surcharge.

Upon

Upon hearing the said appeal, the majority of the commissioners present determined, that the warehouses used by Mr. Dearman in his trade and business ought not to be rated; with which determination Mr. Sadler, the Surveyor, now present, being dissatisfied, &c. &c.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and *Nine other of the Judges.*

Mr. George Benson, was charged with the sum of 11s. 3d. (being after the rate of 30l. a year) for one entire dwelling-house, under one roof, and without any household offices belonging to it; for three quarters of a year, from the 5th day of July, 1778, to the 5th day of April, 1779, against which charge the said Mr. Benson appealed; and, on hearing the said appeal, the case is as follows:

The appellant lives in the market-place within the city of Salisbury, is by trade a hatter and haberdasher, and has on the ground-floor to the east a large shop, which extends the whole length of his house, where he generally sells his goods, wares, and merchandise; on the west-side thereof a kitchen and parlour; on the first floor, over part of the said shop, he has a large ware-room, where he, with a crane from the street, takes in and keeps heavy and other goods in his trade; and has also on the said first floor another large room, sometime since used for, and called the dining-room, but now, and ever since the commencement of the said act of parliament, used, and called a ware-room: the appellant also has several bedchambers on the said first floor, and only one stair-case in the middle of the house, which communicates to all the rooms, as well the two ware-rooms as the bed-chambers. The appellant

pellant saith, his two large ware-rooms (which are worth 8l. per annum at the least) are called his ware-rooms, and not used for any other purpose whatever but keeping of goods. The appellant therefore appeals against the charge on the said two ware-rooms, desires to be taken off 3s. and to stand charged only 8s. 3d. being after the rate of 22l. per annum for the said three quarters of the year, apprehending that his said ware-rooms are not subject or liable to be charged by the act of parliament, but by the clause relating to warehouses expressly exempted.

In answer to the appellant, the surveyor, in support of the original charge, saith, that the clause of exemption in the statute before referred to doth not extend to a ware-room or ware-rooms in a dwelling-house, but only to warehouses and buildings requisite for carrying on manufactures, trades, and callings, which are not part of the dwelling-house; and that neither the words or the meaning of the clause can be construed or understood otherwise.

Upon considering this case, and the reasons given on both sides, we, the commissioners, are of opinion that the charge was duly made, and therefore confirmed the same.

We are of opinion, that the determination of the commissioners is *right*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

BOROUGH OF LEICESTER.

Mr. Alderman Chambers is a mercer, draper, and manufacturer of hose, and occupies a house in the said borough, wherein those respective trades are carried on; one
of

of the front rooms of the said house is used entirely as a shop and warehouse, and two other rooms in the said house are used as warehouses for depositing hose, and various kinds of goods used in his said trades.

There is an inward communication between the said shop and warehouse, and ware-rooms, and all the household offices; the said shop and warehouse, and ware-rooms, are also under the same roof with the chambers and other household offices; but neither the said shop and warehouse, and ware-rooms, are ever used for family purposes, but for the purpose of trade only.

The assessors of the ward in which the appellant's house is situate, considering the place above described as warehouses requisite for carrying on the appellant's trade, by reason whereof the appellant is obliged to pay a large rent, or to lay out a much larger sum than would be required for the dwelling-house and the household offices only, deemed the premises above described not liable to the duty imposed by the act, and therefore did not assess them, but assessed the remainder of the said house only at the rate of 12l. per annum: the surveyor of the said duties made a surcharge of 8l. per annum on the said house, in respect of the said premises above described; against which the said Joseph Chambers appealed to us; and we the commissioners do confirm the assessment, and abate and take off the surcharge made by the surveyor.

We are of opinion, that the determination of the commissioners is *wrong*,

W. De Grey, J. Skynner, H. Gould, E. Willes.

The solicitor of the royal hospital at Greenwich appealed against the assessment made on the offices of that hospital

tal, viz. the governor 50l. lieutenant governor 40l. &c. and alledged, that all hospitals were exempted by an express clause for that purpose in the act: but in case it should be objected, that such exemption was only meant to extend to the parts of hospitals made use of by the objects of charity, he insisted, that by the determination of the case of the poor rates assessed on St. Luke's Hospital, it appeared, that those parts of the hospital were of necessity exempted, because no person could properly be charged as the occupier; that on the same ground, all the exemptions of those parts of hospitals from the window duty had taken place, and yet there were no specific exemptions of them either in poor or window duty acts: that the present duty being on the occupier, the same parts must, from the same necessity, have been exempted in like manner, if there had been no specific exemption in the act; and therefore the clause under which the exemption is claimed must have been intended to exempt such part as would not otherwise have been exempt: but it appearing, that the apartments of the several officers, rated to the house-duty, though in and part of the building of the hospital, are yet distinct and separate from the wards, or other parts occupied by the pensioners, and appropriated solely to the officers and their families; the commissioners were of opinion that they are chargeable.

We are of opinion, that the determination of the commissioners is *wrong*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

BRENT.

BRENTWOOD, ESSEX.

Mr. Archer, Mr. Birt, and Mr. Goldstone, who keep large inns in the town, came and complained that the surveyor had surcharged them for their stables and coach-houses they occupied, together with their dwelling-houses, for the purpose of carrying on their business, the assessors having only rated their dwelling-houses.

The commissioners present have thought proper to quash the surveyor's surcharges, being of opinion that an inn-keeper is a trade, occupation, or calling within the letter and spirit of the act of parliament; that stables and coach-houses are buildings requisite for carrying on such trade or occupation, and if so, are not by the express clause in the act liable to the duty.

We are of opinion, that the determination of the commissioners is *right*.

W. De Grey, J. Skynner, H. Gould, E. Willes.

Peter Holford, Esq. one of the masters in the high court of Chancery, rents chambers in a place called Symond's Inn, in Chancery Lane, merely for the purpose of carrying on the business of his office, for depositing the deeds and writings left with him; and no person lodges or victuals in such chambers, nor are the same used for any other purpose than as aforesaid; and therefore the said Mr. Holford does not apprehend the same to come within the meaning of the act of parliament.

We, the commissioners, are of opinion, the said chambers ought not to be assessed to the house-tax, and have allowed the appeal.

We

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, and *Nine other of the Judges.*

Hundred of REIGATE, in the County of SURRY.

Richard Ladbroke, Esq. being in possession of a messuage, barns, stables, and other out-houses, and being rated by the assessors at 10l. a year, and by the surcharge at 25l. a year; and being sworn, says, that he holds and occupies, with the said messuage, a farm, consisting of many acres of land, which have been always occupied with the house (being all his own estate, and called Frenches); and that the said messuage is a very old house, and is his farmhouse, and not worth (to be let distinct from the land) 10l. a year; and thereupon the commissioners determine, that the house is not chargeable by the act.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, and *Nine other of the Judges.*

Gawen Harris Nash, Esq. being in possession of a messuage-farm, and lands, called the Rectory of Reigate, and being rated by the assessors at 10l. a year, and by the surcharge at 25l. a year; and being sworn, says, that his house and household offices are not worth to be let, distinct from the land, near the said sum of 25l. a year; whereupon the commissioners determined that he be assessed at 15l. a year only.

We are of opinion, that the determination of the commissioners in this case is *conclusive*.

J. SKYNNER, and *Nine other of the Judges.*

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Mrs.

Mrs. Elliot being rated by the assessors at 10*l.* a year for her dwelling-house and offices, and by the surcharge at 25*l.* a year, the Rev. Mr. Pooler appealed on her behalf, and being sworn, says, that she pays but 20*l.* a year for the house, offices, large garden, and pleasure-ground; whereupon the commissioners determine that she be assessed at 15*l.* a year only.

We are of opinion, that the determination of the commissioners in this case is *conclusive*.

J. SKYNNER, and Nine other of the Judges.

Lord Newhaven being rated by the assessors for his mansion-house and offices in Gatton, at 10*l.* a year, and by the surveyor's surcharge at 40*l.* a year; Mr. Barnes appealed on behalf of his lordship (who was attending his duty in parliament), and being sworn, produced a letter from his lordship, wherein his lordship says, that his house, without the land, would not let for so much as 10*l.* a year, and, by the act, the stables and out-offices are not taxable; and that by the act the ground upon which the house stands cannot be rated, as it is already rated in the land-tax; and that the assessors are the only competent judges, from their local knowledge; and being upon oath, appeals against the above charge; whereupon the commissioners determine, that his lordship be assessed at 15*l.* a year only; with which determination the surveyor is dissatisfied, thinking so capital a house must be worth more to be let.

We are of opinion, that the determination of the commissioners in this case is *conclusive*.

J. SKYNNER, and Nine other of the Judges.

Hundre

Hundred of TANDRIDGE, in the County of SURRY.

Cases on Appeals of Persons thinking themselves aggrieved by the respective Surcharges of the Surveyor of the Duties upon Inhabited Houses, stated at the Request of the Surveyor.

Thomas Streatfield, of Oxted, Esq. being charged by the assessors at 10l. a year, and by the surveyor at 20l. a year, withdrew as a commissioner, and being sworn, says, he occupies, with his house, many acres of land, which always went with the house, and was and is called Stonehall farm; that there is no road to it for a carriage but what he hires; and the commissioners determine it to be a farm-house; with which determination the surveyor is dissatisfied, thinking the same not a farm-house.

We are of opinion, that the determination of the commissioners is *wrong*.

Sir Robert Clayton, of Marden, in Godstone, Bart. being charged by the assessor at 10l. a year, and surcharged at 45l. a year, withdrew as a commissioner, and being sworn, says, he apprehends no one would give 10l. a year for his house and household offices, distinct from the land; and that it is impossible to occupy the house without the use of part of the land: the commissioners determined, that the surcharge be taken off, and that the house be charged at 10l. a year, according to the assessment; with which determination the surveyor is dissatisfied, thinking that so large a house must be worth more than 10l. a year.

We are of opinion, that the determination of the commissioners is *conclusive* in this case.

H h 2

Joseph

Joseph Hodgkin, Esq. being furcharged for the parsonage house of Caterham at 5l. a year, and being sworn, says, that the barns, stables, and glebe-lands go with the house; therefore the commissioners determine it to be a farm-house, and order the furcharge to be taken off; with which determination the surveyor is dissatisfied, thinking that the house is not a farm-house.

We are of opinion, that the determination of the commissioners is *wrong*.

The Rev. Dr. Kenrick, rector of Blechinly, being furcharged at 15l. a year, for the parsonage house, withdrew as a commissioner, and being sworn, says, he holds and occupies with the house the barns, stables, gardens, and 40 acres of glebe-land; and that the house is not worth, distinct from the land, more than 10l. a year; and the commissioners determine the same to be a farm-house, and not worth more than 10l. a year, distinct from the land, and therefore order the furcharge to be taken off.

We are of opinion, that the determination of the commissioners is *wrong*, in adjudging this to be a farm-house.

Thomas Cole, of Godstone, innholder, being furcharged at 15l. a year for his inn, sworn, says, he thinks himself overcharged, for that the house would not let for 5l. a year, stripped of its conveniences of stabling and out-houses; and therefore the commissioners order, that the furcharges be reduced to 5l. a year; with which determination the surveyor is dissatisfied.

We are of opinion, that the determination of the commissioners is *conclusive* in this case.

J. SKYNNER, and Nine other of the Judges.

At

At the last appeal-day against the duties on inhabited houses, in Allerdale ward, above Darwent, in the county of Cumberland, the commissioners allowed the several appellants 3s. in the pound out of the yearly value of their houses, for yearly repairs thereof (and the taxes also), which reduced above 100 of the appellants houses under the yearly value of 5l. and therefore discharged them from payment of any duty, under the last act.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, *and Eight other of the Judges.*

Isaac Bragg appealed against the surveyor's surcharge of house-tax under the new act; and it appearing that the house he farms of Mr. Gale, in the market-place in Whitehaven, is used for a warehouse, and that he suffers one of his workmen and his family to occupy two rooms at 50s. yearly rent; the commissioners discharged him from paying any tax.

We are of opinion, that the determination of the commissioners is *right*.

J. SKYNNER, *and Eight other of the Judges.*

SUTTON'S HOSPITAL.

Mr. Edward Fielder, the surveyor of the said duties, having, by way of surcharge, charged the several persons hereafter named, officers of Sutton's Hospital, for their several apartments or dwellings in the said hospital, with the said duties, as follows:

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The

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The Rev. Dr. Ramsden, Master of the said hospital, at	80
The Rev. Dr. Sainsbury, preacher, - - -	50
Mr. Henry Sayer, regifter, - - -	40
John Spencer Colepeper, Esq. the receiver, -	40
Doctor Hulme, the physician, - - -	70
The Rev. Mr. Bird, the usher, - - -	25

Mr. Henry Sayer, register of the said hospital, on the behalf of the governors thereof, in the presence of the said surveyor, appealed against the said surcharge, and insisted that the said officers or their apartments were exempted from the said tax by two clauses in the said act, or one of them; the first of which says, "That nothing herein contained shall extend, or be construed to extend, to charge or make liable, any hospital or house provided for the reception and relief of poor persons to the payment of the rate or duty to be laid by virtue of this act;" the other clause says, "That no house shall, within the intention of this act, be deemed or taken to be inhabited houses, except the same shall be inhabited by the owner or by a tenant renting the same;" he also stated, that the officers all enjoyed their said apartments and dwelling-houses for the purpose of carrying on their offices therein, without paying rent or taxes for the same; have no certain tenure therein; and all, except the said master, Dr. Ramsden, are removable at the pleasure of the governors; he likewise alledged, that the apartments of the said Dr. Ramsden, Dr. Sainsbury, Henry Sayer, John Spencer Colepeper, Dr. Hulme, and the Rev. Mr. Bird, are not distinct and separate houses or dwellings, but are intermixed with the rooms or apartments of the poor men and

and boys of the said hospital; and that the only access to all of them, except Dr. Hulme's house, is through the gates of the hospital, which has one door within, and the other without the said gates.

That upon hearing the said allegations, the commissioners present were of opinion, that although the respective houses of the officers of Sutton's Hospital were within the bounds, and had a communication with the said hospital, yet they were subject to the duties granted by this act, as intire and separate houses.

We are of opinion, that the determination of the commissioners is *right*.

LOUGHBOROUGH, and Seven other of the Judges.

CARMARTHENSHIRE.

Mr. Evan Griffiths, Mr. John Prothero, and Mr. Richard Prichard, appealed against an assessment of 11l. charged upon each of them for their dwelling-houses, alledging, that their said houses are very bad ones, and were always used to be inhabited by persons who occupied farms belonging to them, and never were separated from the farms, and always used for the purpose of husbandry only; the commissioners thought they were therefore exempted by the act of parliament; but the surveyor thinking, as the farms and houses belonging to the occupiers, that by their being owners it made them liable to the duty, and required, &c. &c.

Signed by Nine Commissioners.

H h 4

We

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes, W. H. Ashburst, F. Buller.

HANTS.

John Bird, of Hartley Wintney, appealed against the assessment of 8l. per annum, made on him for his dwelling-house, alledging, that he is not the owner of the same, and that it is a farm-house, and therefore exempted; but it appearing, that though the house is used as a farm-house, yet there is occupied therewith a tan-yard, adjoining part of the premises so charged, divided from the dwelling-house by the farm-yard; the commissioners therefore affirmed the rate.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashburst, G. Nares.

MIDDLESEX, FINSBURY DIVISION.

Edward Woodcock, Esq. of the parish of Stoke Newington, within the division aforesaid, appealed against a charge made by the assessors of the said parish, having rated his dwelling-house with the household offices and garden, containing, upon admeasurement, one acre and two roods, at 63l. per annum; and he insisted that under the said act no part of the said garden ought to be assessed as part of, or together with, the dwelling-house, as the same exceeds one acre in quantity.

The commissioners having heard the assessors, who declared they had not charged more than one acre of the said garden,

garden, but made an allowance for the two roods, and that the value of the said two roods were not included in the charge of 63l. per annum, were unanimously of opinion, that the said assessment and charge made upon Edward Woodcock, Esq. of the parish aforesaid, ought to be affirmed, and have affirmed the same accordingly, as to taxing his said garden.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashburst, G. Nares.

William Ilke, of Wellington, currier and gardener, appealed against the assessment made on him for his garden, alledging, that his garden was situated at a distance from his dwelling-house and buildings, and in no respect adjoining or lying near the same, or any part thereof; and also, that his garden was a separate tenure from his dwelling-house and buildings, and held by him under a different landlord, for which reason he thought his garden was not assessable, and that an abatement ought to be made in the charge upon him for the same.

But the commissioners then present being of opinion, that the disjunction of the garden from the dwelling-house was no exemption from the duty; and that the premises, though rented of different landlords, were one holding in him, and rateable as such, confirmed the assessor's charge.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburst, G. Nares.

Lewis Disney Fytche, Esq. being owner and occupier of an ancient capital mansion-house, called Danbury Place, with the coach-houses, stables, barns, brewhouse, wash-house,

house, laundry, dairy, kitchens, woodhouses, bakehouses, and divers other outhouses and buildings thereto adjoining or belonging, together with spacious yards and gardens therewith occupied, situate in the parish of Danbury, in the hundred of Chelmsford, and county of Essex; the whole of which premises are surrounded by a park, wherein deer are kept: for the above mansion-house, buildings, outhouses, yards, and gardens, the assessors of the said parish of Danbury did rate and assess the said Lewis Disney Fytche towards the house-duty at 20l. per annum: now, at this meeting, the said Lewis Disney Fytche appealed against the said assessment, and alledged that he was aggrieved thereby, and that the said mansion-house and premises are not assessable under and by virtue of the said act; and that if they are assessable, they are assessed at more than they are worth per annum; whereupon the commissioners were of opinion that the said premises are assessable under the said act, and that the same are not over-assessed.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashurst, G. Nares.

MIDDLESEX, HOLBORN DIVISION.

Henry Fothergill, of Bedford Row, Esq. appealed against an assessment of 85l. per annum, made upon his dwelling-house, together with a coach-house and stable behind the same, and alledged, that although the said coach-house and stable belonged to his said house, yet the same is not in his occupation, being let out to another person at the rent of 13l. per annum, therefore he apprehended that he ought not to be charged to the house-tax at more than 72l. per annum:

annum: we, the commissioners present, being of the same opinion, allowed of the said appeal.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, W. H. Ashurst, G. Nares.

Mr. George Pitt Hurst, of Newport Pagnell, having been assessed for his houses, offices, yards and gardens, at the sum of 19l. and surcharged by the surveyor 3l. amounting to 22l. appealed against the said surcharge, alledging (on behalf of himself and the rest of the occupiers of houses in Newport Pagnell aforesaid, whose cases are similar in every respect, and were surcharged the same sum), that he rents a house in Newport Pagnell aforesaid, in right of which he is intitled to stock a certain large common field, called Bury Field, in Newport Pagnell aforesaid, with two head of cattle, either horses or cows, from the 14th of May to the 21st of December yearly, and also intitled to a rood of grass yearly, in a certain meadow called Bury Meadow; which commons and grass, though by custom precluded from being let to any person, yet the assessors averaged them at the yearly value of 3l. and deducted the same from the rent of the houses as not being taxable within the meaning of the act, adjudging that the houses are not worth the rent set upon them without the said common and rood of grass. And we, the commissioners, are of opinion, that the commons and grass are not taxable within the words or meaning of the said act, and for those reasons a deduction of 3l. ought to be made out of the rent; and we allowed the appeal.

We

We are of opinion, that the determination of the commissioners is *right*.

J. Skynner, H. Gould, W. H. Aphhurst, G. Nares.

The house of Mr. Edward Daker, in Condover, being assessed at the yearly sum of 2s. 6d. according to the worth or yearly rent of 5l. for the said house, the said Edward Daker appealed against the said assessment, and upon oath alledged as follows :

That he is possessed of an estate in Condover aforesaid, consisting of upwards of 100 acres of land, which was formerly let to a tenant who resided in the same house.

That he the said Edward Daker now occupieth somewhat less than a fifth part of the said land, the rest being let to tenants ; and that the said Edward Daker occupieth the said house and land for the purpose of farming only, and doth not keep any horse on the said land but what is at times employed in the business of farming.

The commissioners confirmed the charge.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Skynner, H. Gould, E. Willes, G. Nares.

The Borough of IPSWICH, SUFFOLK,

Mr. Simon Baker, a grocer, appealed on account of being assessed at 32l. by the surveyor's surcharge, for his dwelling-house, warehouse, and garden ; the appellant admits the premises to be of the value at which they are assessed, but alleges that the warehouse is not chargeable with the duties imposed by the said act ; the warehouse
being

being a distinct and separate building, and not part or parcel of the dwelling-house or shop (except as hereafter-mentioned), but adjoining to the dwelling-house, and having a communication with the yard, but not with the dwelling-house. This building is three stories high, and is 76 feet in length; all the two upper-floors, and about 50 feet of the ground-floor, are used solely for the purpose of lodging goods, wares, and merchandize; and the remaining 26 feet of the ground-floor are divided into two rooms; one of which is used solely as a wash-house, and the other as a coal-house; the commissioners being of opinion the warehouses are not chargeable, but that the wash-house and coal-house should be charged with the dwelling-house, have abated the appellant 8l. being the value of the warehouse only, leaving the wash-house and coal-house charged.

We are of opinion, that the determination of the commissioners is *right*.

J. Skynner, H. Gould, G. Nares, E. Willes.

Humphry Sturt, of Critchell House, in the parish of Moor Critchell, in the county of Dorset, Esq. appealed.

CASE.

Critchell House is 125 feet in front, and of nearly the same depth, including a large portico on one side of it, and two courts on the side opposite to the portico ——— feet by ———, and the other in the back front ——— feet by ———, and is situated about five miles from Cranborne, six from Winborne, and ——— from Blandford, which are the nearest market towns. It is very elegantly finished in the modern taste, and is inhabited

by Mr. Sturt, the owner of it, and is fit only for the residence of a person of large fortune. At the distance of about 200 yards from the dwelling-house, and intirely detached from it, is a large building, consisting of stabling for thirty hunters, besides other horses, coach-houses, stabling for cart-horses, cart-houses, a malt-house, dog-kennel, and other offices, all which are occupied by Mr. Sturt; the dwelling-house and offices are encompassed on all sides by gardens, lawns, pleasure-gardens, and other lands belonging to Mr. Sturt, who has a very considerable estate surrounding, and in the neighbourhood of his house.

The assessors for the tything of Moor Critchell, in their assessment delivered to the commissioners, certified the said dwelling-house and offices to be of the yearly value of 30*l.* and assessed the same at the sum of 15*s.* being 6*d.* in the pound for the yearly value thereof, as directed by the said act.

The commissioners being of opinion that the said dwelling-house and offices had not been assessed at their full value, made a surcharge of 20*l.* on the said assessors; by which surcharge such house and offices were valued at 50*l.* per annum, and were charged and assessed to the said tax accordingly, in like manner as the houses of the Right Honourable the Earl of Shaftsbury at St. Giles's, and of Ralph Willett, Esq. at Merely (both in the same division) had been surcharged, and which the said commissioners had surcharged to the like amount, as being deemed by them to be of the like value.

Mr. Sturt conceiving himself to be aggrieved by the surcharge of the commissioners, appealed therefrom, alledging that the other houses in the neighbouring counties of the same size, and of equal goodness with Critchell House,

House, and some of them belonging to gentlemen who hold great offices and employments in the state, were assessed considerably lower than Critchell House had been assessed by the said furcharges; and that without the gardens, pleasure grounds, and lands surrounding the same, and now occupied therewith, the said dwelling-house and offices are not worth the sum of 50*l.* per annum.

The commissioners, after having duly weighed and considered Mr. Sturt's allegations, confirmed their said furcharge.

We are of opinion, that the determination of the commissioners as to the value is *conclusive*.

J. Skynner, H. Gould, E. Willes, G. Nares.

James Milward appealed against the assessment charged upon his premises in Ely Court, Holborn, by the assessors; declared that the premises consists of a house converted into a manufactory for manufacturing of stockings; and that one person resides therein, for which the said person pays the said James Milward the annual rent of 3*l.* 10*s.* and that the said premises are no ways connected with his dwelling-house.

The commissioners, on consideration of the same, were of opinion that the assessment should be discharged; and accordingly discharged the same.

We are of opinion, that the determination of the commissioners is *right*.

J. Skynner, H. Gould, E. Willes, W. H. Ashburst, G. Nares.

KENT.

KENT.

Mrs. Mary Jefferson (by her agent Mr. William Ward) appealed against the assessment of 30*l.* per annum made on her for her dwelling-house, garden, and offices, in the hundred of Rolvendon, alledging that the said dwelling-house, &c. is not liable to be rated at all to the said house-duty, the same coming under the description of a house in which a person only resides to take care of the same, and is exempted from the payment of the duties by the last act; because Mrs. Jefferson does not make it her usual place of residence, and seldom comes to the said house more than once a year, and then only for four or five days at most. A man and woman live in the said house, in the capacity of a gardener and housekeeper, to whom the said Mrs. Jefferson pays annual wages, for looking after, and taking care of the said house and garden, and the furniture within the said house, which is furnished in the same manner as it was when inhabited by the lady who left the said house to Mrs. Jefferson.

The commissioners were of opinion, that the said Mrs. Jefferson ought to be wholly discharged from the said duty.

But Mr. Redford, the surveyor for the crown, being present, and declaring himself dissatisfied, &c. &c.

We are of opinion, that the determination of the commissioners is *wrong*.

W. H. Ashurst, G. Nares, J. Skynner, H. Gould.

Jonathan Worrall, Esq. appealed on account of his being assessed at 40*l.* a year for his house and one acre of garden-ground

ground (his garden containing one acre and an half.) The appellant admits the house and acre of ground therewith charged to be of the annual value at which they are assessed, but alledges that as his garden exceeds one acre, no part of it is chargeable with the duties imposed by the said act.

The commissioners being of opinion, that one acre of the garden-ground is chargeable, affirmed the assessment.

We are of opinion, that the determination of the commissioners is *right*.

J. Skynner, H. Gould, W. H. Althurst, G. Nares.

Mr. Edward Goodeve, an occupier of a dwelling-house and millhouse (situate in Fareham) adjoining together, and having communication one with the other by a door out of the dwelling-house into the millhouse, appealed against the assessment made on him for the same, alledging that the said mill being used only as a millhouse, and place for trade, and not in any manner as a dwelling-house, or household offices, the same ought not to be assessed; the said commissioners are of opinion that the mill ought to be assessed, and therefore confirmed the assessment.

We are of opinion, that the determination of the commissioners is *wrong*.

LAUGHBOROUGH, and Six other of the Judges.

**CASE on the Behalf of Mr. FLEETWOOD, of the
BOROUGH of PRESTON.**

Mr. Fleetwood is master of a free grammar school, of Preston, and resides in a house there called the School House, which was many years ago built by a contribution of the waste lands of the said borough, for the purpose of the residence of the head master of the said school.

Upon hearing this appeal, the commissioners thought fit to order and determine, that the said school-house was not assessable to the house-duty.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburst, J. Heath.

PRESTON.

The commissioners, in all appeals which came before them to be determined, were of opinion one-fifth of the rent of each house should be reduced for taxes and repairs, and uniformly observed that rule upon each appeal.

Mr. Thomas Tranter, the Inspector, being present, declared he was dissatisfied with the rule observed by the commissioners.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburst, J. Heath.

Miss Bolton inhabits a house in Preston, and lets off to her tenant, Mr. Fallowfield, the ground floor of the front of the said house as a shop, in which the tenant, Mr. Fallowfield, carried on the business of a druggist: and though the said shop is under the same roof with the house, yet it has no communication therewith. Upon hearing this appeal, the commissioners thought fit to order and determine, that the same was not assessable.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashhurst, J. Heath.

**CASE on the Behalf of Mr. WILLIAM SHAW, of
the BOROUGH of PRESTON.**

The said Mr. Shaw is an Attorney in the said borough, and keeps his office in a building apart from his dwelling-house, but under one of his offices is a brewhouse.

Upon hearing this appeal, the commissioners thought fit to order and determine, that the said offices and brewhouse were not either of them assessable to the house or window tax.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashhurst, J. Heath.

Upon hearing the appeal of Thomas Dixon, of Minster, in Thanet, butcher, upon oath, against the said duty on houses, it appears to us, the commissioners present, that the said Thomas Dixon hires a stable, garden, and

orchard, of about half an acre of land in Minster afore-
 said, of Gibbon Rammell, at 6l. a year, and is rated for
 the same at the said tax; that he also hires a barn-yard, and
 thirty-three acres of arable and pasture land of the heirs
 of Josias Wadsworth, Esq. part of which lands, and the
 said barn, are within about one hundred yards of the first
 mentioned premises; and his shop for carrying on his said
 trade is his own property, and at a small distance from
 both the above-mentioned premises; the said Thomas
 Dixon uses other lands in the said parish, and is a farmer as
 well as a butcher, and has barns and threshes out all the
 produce of the said respective lands in his said barn and
 yard; and alledges, that the first mentioned house is used
 by him as a farm-house to all the other lands, and there-
 fore as such ought to be exempted from the said tax: we,
 the commissioners present, are of opinion, that the said
 first-mentioned house and premises are not, and ought not
 to be considered as a farm-house within the meaning of the
 act of parliament, and therefore refused to relieve the said
 Thomas Dixon from the said tax.

We are of opinion, that the determination of the com-
 missioners is *right*.

H. Gould, W. H. Ashurst, J. Heath.

Mr. Thomas Fitzherbert, occupier of a farm and lands,
 and the great tythes of the parish of Portsea, which he
 holds at a certain yearly rack-rent of 500l. and for a cer-
 tain-term not yet expired: on which farm has lately been
 built a large commodious house, being charged for such
 house in the assessment on inhabited houses, the sum of
 18s. 9d. appeals against the said assessment, alledging that
 the

the said house is built in the stead of a farm-house, which was in very ruinous condition, lately standing on the same farm; that there is no other farm-house on the farm; and that the same house is therefore not taxable in such assessment; but it appearing to the commissioners, that such house is used and occupied for other purposes than the purpose of husbandry only; are of opinion, that the same house is liable to such duties.

We are of opinion, that the determination of the commissioners is *right*.

Loughborough, H. Gould, J. Heath, F. Buller.

Henry Southby, Esq. appealed against the assessment made on him for his dwelling-house in the parish of Caversham, for which he stands charged after the rate of 20l. a year, alledging that he rents the house, gardens, and offices at 15l. per year on lease; by which lease he was obliged to lay out a considerable sum of money in repairs and improvements thereof, whereby he admits that the said house, garden, and offices are now worth 20l. per year; but apprehends and insists that he ought not to be assessed for the same after the rate of more than the rack-rent mentioned in his lease: the commissioners, after hearing the said Henry Southby and the assessors, confirm the said assessment.

We are of opinion, that the determination of the commissioners is *right*.

Loughborough, H. Gould, J. Heath, F. Buller.

BOROUGH of SUDBURY, *in the* COUNTY of
SUFFOLK.

Edward Green, Esq. an inhabitant of the said borough, appealed against the surcharge of Daniel Penning his Majesty's surveyor for this borough, of 10l. a year for the duties on the rents of inhabited houses, the said Edward Green being assessed at no more than 10l. a year by the parochial assessors, and the rent the house is rated for in the poor rates, according to the last rent that was paid for the house and premises; and the commissioners after hearing the said Edward Green, Esq. on his appeal relieved him from the surcharge.

But the said Daniel Penning being dissatisfied with the determination of the commissioners, required that the case might be stated, as the house appeared to him worth 20l. a year, being a good double house with a brick and slated front, three stories high, with coach-house, stable, and garden belonging to it, and it is situated in the market-place of this borough.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, G. Nares, R. Perryn.

William Jolliffe, Esq. being rated in Petersfield, for his dwelling-house, and household offices, hot-houses, containing about 170 feet in length, timber-yard, large storehouses, icehouse, and upwards of six acres of garden ground, with necessary garden offices at 74l. per annum; and being rated to the house duty at 70l. appeals against the

said last-mentioned assessor, alledging that he ought not to be rated for the premises comprized therein, excepting only the said house, household offices, and one acre of garden ground; directed to be charged by the said acts.

And whereas we, the commissioners, are of opinion, that the said garden ground, exclusive of the one acre, together with the dothouses, icehouse, timber-yard, stables, outhouses, and other buildings, are of the yearly value of 24l. the same buildings being detached a considerable distance from the said dwelling-house: we therefore are of opinion, that the said William Jolliffe, Esq. ought to be rated to the said duty imposed by the said two several acts of parliament at 5ol. per annum, and no more.

We are of opinion, that the determination of the commissioners is *right*, except as to the stables, and household offices.

H. Gould, G. Nares, R. Perryn.

NEWTON.

Upon the appeal of Mr. Owen, attorney at law, against the duty upon houses, it appears to us that the said Mr. Owen *hires* a house, together with about eighty acres of land in the said division, at the distance of four miles or thereabouts from any market-town, that the said land is divided into arable, meadow, and pasture, and used and cultivated accordingly, and has barns and cow-houses thereon; that the said Mr. Owen practices as an attorney, but conceives that he ought not to be rated for the said house, alledging that it is a farm-house, and as such ought to be exempted.

We, the commissioners, do adjudge that the said house ought to be exempt from the duty upon houses.

We are of opinion, that the determination of the commissioners is *wrong*, the house not being occupied merely for the purposes of husbandry.

H. Gould, G. Nares.

Messrs. Henry Hole, John Wellocombe, of the parish of Roborough, in the county of Devon, and Mr. Lewis Wellington, of the parish of St. Giles's, in the said county, has been charged by Mr. John Burgh, surveyor of the duties on windows and houses of that division, for the houses which they inhabit after the rate of 11l. per annum each, under the 18th and 19th of George the Third, against which charge the said Henry Hole, John Wellocombe, and Lewis Wellington, have appealed to the commissioners acting in and for the said division.

On examination into the circumstances of the case, and on the oaths of the said parties, we find that the houses in which they live, are the houses belonging to their several farms, *which are their own property*, and that there are no other dwelling-houses belonging to the said farms; that they occupy the said houses for the purpose of husbandry only, and that the said dwelling-houses, offices, courtlages, and gardens severally, are not worth more than 10l. per annum, each distinct from the lands therewith occupied.

We therefore think and adjudge, that the said Henry Hole, John Wellocombe, and Lewis Wellington, ought not to be charged for their said houses, and we have discharged them accordingly.

We are of opinion, that the determination of the commissioners is *right*, the farm houses being occupied merely for the purpose of husbandry.

H. Gould, G. Nares.

James

James Wilmot, in behalf of himself and others, of the parish of Isleworth, market gardeners by profession, appealed respectively from a surcharge made by the surveyor for the year ending April the 5th, 1784, of 10l. on each of their dwelling-houses respectively, all which the parish assessors had omitted to assess, deeming them to be, as the said appellants conceive they are, farm-houses within the description of the act, that is to say, *bona fide*, used or occupied for the purposes of husbandry only, and not occupied by the owners, nor any of them valued at above 10l. a year.

That they all rent or occupy their said houses together, with garden ground adjoining to them, to dwell in, and for the purpose of superintending the cultivation of the said ground, which they do cultivate in an husbandlike manner, with such crops as are usually cultivated by market gardeners, for supplying the London and other markets. That they carry on no other trade or occupation; do not let lodgings, or make any other use of their said houses, than by residing with their families in them, for the purposes aforesaid only.

Also, that they all rent or occupy their said houses and land jointly, at no certain rent for the whole, which several facts were ascertained by their respective oaths: and from thence they conceive they are respectively intitled to the exemption in the said act, in respect to farm-houses, and therefore prayed relief.

Upon consideration of the premises, it was the opinion and determination of the commissioners, that the said surcharges were improper, and that they ought to be relieved therefrom.

We are of opinion, the determination of the commissioners is *right*.

H. Gould, G. Nares,

Mr. Humphrey Littleton, on behalf of Samuel Collet, Esq. appealed against a surcharge of the surveyor, by charging a coach-house and stable together, with the dwelling-house at 40l. and the coach-house and stables at 6l. together 46l.

The case is as follows. The coach-house and stable is at a considerable distance from the dwelling-house in the same parish; Mr. Collet's dwelling-house is freehold, the coach-house and stable leasehold, under the corporation of the city of Worcester, renewable every seven years. Mr. Littleton alledging, that the coach-house and stable could not be construed by the act to belong to the dwelling-house, being a different tenure, and quite unconnected with the dwelling-house, at the distance of 400 yards at least, For the act of the 19th of Geo. III. enacts, "that every
" coach-house, stable, brew-house, wash-house, laundry,
" wood-house, &c. yards, courts, courtilages, and gardens,
" not exceeding one acre, *belonging to and occupied with*
" any dwelling-house chargeable to the rates and duties
" imposed by this act, shall be valued together with such
" dwelling-house, and be liable to and charged and assessed
" with the rates and duties imposed by the said act." Mr. John Moone, inspector of the house duty, being present at this appeal, contended on behalf of the crown, that diversity of tenure, or plurality of landlords, was no case in point of exemption of payment of the duty; by the act, the duty is made payable by the tenant or occupier. That Mr. Collet is the occupier of the dwelling-house, and
likewise

likewise occupier to the coach-house and stable, and therefore in his opinion, is liable to the payment of the coach-house and stables, as well as the dwelling-house.

The commissioners present on hearing of this appeal, allowed the same, and were of opinion, that the coach-house and stable should be discharged from the payment of the same, on the ground of objection above stated,

We are of opinion, that the determination of the commissioners is *right*,

H. Gould, G. Nares, R. Perry,

TOWN AND COUNTY OF POOLE.

Mr. George Kemp appealed against a furchase made on him by Mr. Henning, the surveyor, for charging two houses in the occupation of the said George Kemp and George Allen as one entire house, which is apprehended by Mr. Kemp to be contrary to the meaning of the act of parliament; and desires us the commissioners to state and sign the following

CASE.

Two tenements occupied by two families, were purchased by Mr. Kemp, one a shop, the other a private house: in the shop-part he lives himself, and has taken one room from the adjoining tenement (Allen's), and Mr. Kemp's common entrance from the street is through the shop, except on Sundays, when he goes out at his parlour door (the room he took from the other tenement), which door leads into the street passage belonging to Mr. Allen's tenement, and which is the only way of entrance to said Allen's tenement.

In

In the church and poor-rate books, the said dwelling-house of G. Kemp now stands charged, separate and distinct from the other tenement (Allen's), and has no communication with it whatever, except going through the passage into the street on Sundays as aforesaid, and all taxes and parish rates whatsoever are paid by Mr. Kemp for his tenement only, and by Mr. Allen for his tenement only, the same as if they were the property of each distinctly. The appellant therefore conceiving that his case is within the meaning of the clause of the act of 20th Geo. II. declaring in what cases landlords are liable to pay; and the commissioners having determined, that the said tenements shall pay the said house duty, the same as if they were inhabited by one person or family only, from the communication as aforesaid.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, W. H. Ashburst, J. Heath.

Henry Peter, Esq. of Harlyn, keeps in his own hands a considerable estate, at Harlyn aforesaid, to the amount of several hundred acres of land, and resides in the dwelling-house thereon, with his family; keeping a chariot with livery servants, together with other servants, for the purpose of managing the said estate; and there is no other dwelling-house on the whole of the said estate.

Hoblyn Peter, Esq. of Percothan, keeps in his own hands a considerable estate, at Percothan aforesaid, and resides in the dwelling-house thereon, with his family, &c.

The Rev. Gregory Gurney, of Trevorgus, keeps in his own hands a considerable estate, at Trevorgus aforesaid,

said, and resides in the dwelling-house thereon, with his family; whereupon the commissioners were of opinion, that they are farm-houses, under the yearly value of 10l. each, and discharged the charge.

Returned to ascertain the real annual value of the houses distinct from the farms.

H. Gould, G. Nares, J. Heath.

The commissioners, from the best information they can procure, are of opinion, that the dwelling-house of the said Henry Peter, Esq. distinct from the farm, is not worth more than 8l. per year; that the houses of Hoblyn Peter, Esq. and the Rev. Gregory Gurney, are not worth more than 7l. per year; and that the said several dwelling-houses would not let at a public survey for a greater yearly value.

We are of opinion, that the determination of the commissioners is *wrong*; it not appearing, that the houses respectively, are occupied merely for the purposes of husbandry.

H. Gould, G. Nares.

CASES

C A S E S

ON THE

ADDITIONAL DUTY

UPON

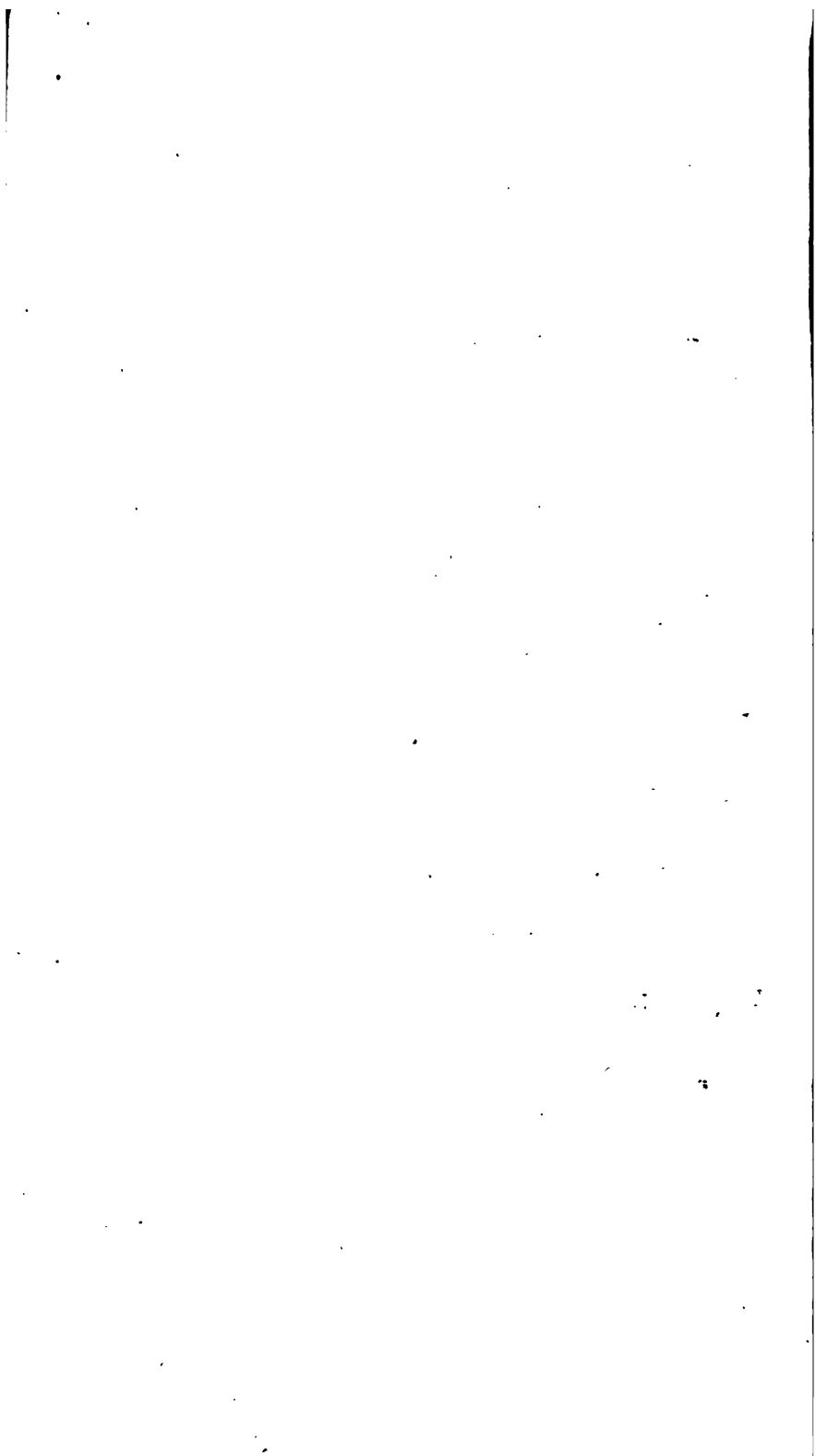
INHABITED HOUSES,

OF THE 24TH OF GEORGE III.

(COMMONLY CALLED COMMUTATION DUTY),

WITH

THE OPINION OF THE JUDGES THEREON.



C A S E S

ON THE

ADDITIONAL DUTY

UPON

INHABITED HOUSES.

MR. THOMAS WASNEY, of Kingston-upon-Hull, grocer, appealed against the assessment laid upon him for the additional duty on inhabited houses, according to the number of windows or lights in each, in respect of a house he occupies at Kirk-Ella, and for which he pays an annual rent, upon which appeal it appears to us (the commissioners), that the appellant has always some furniture in the said house, that the same is inhabited by himself or some part of his family, between five and six months in the year successively; that during the remainder of the year, the said house is not inhabited by himself or any part of his family, or by any other person; but a woman who lives in the town, near to the appellant's said house, goes frequently to open the windows to air the said house, and to take care thereof, but does not lay in the said house.

The appellant being assessed for one whole year in respect of such house to the said duty, alleges as reasons for his appeal, that as the house is not inhabited for more than half a year, it ought not to be assessed to the said duty for

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more; as the act 24th George III. cap. 38, sec. 38, declares, "that no house shall within the intention of the said act be deemed or taken to be an inhabited house, except the same shall be inhabited by the owner or his servant or servants, or by a tenant or tenants renting the same." Also, "that this additional duty being declared to be in lieu of the former duties on tea;" the appellant thinks the legislature could not intend that occupiers of houses who only inhabit the same one half, or less than one half, of the year, should pay the said additional duty for more than half a year, as no tea can be consumed in such houses during the time they are not inhabited.

But the commissioners, and Mr. Garforth the surveyor, being of opinion, that the said house ought to be assessed to the said duty for the whole year, disallowed the said appeal, and confirmed the said assessment; with which determination the said appellant being dissatisfied, &c. &c.

We are of opinion, that the determination of the commissioners is *right*.

W. H. Ashurst, R. Perryn, J. Heath.

SUFFOLK, LACKFORD HUNDRED.

Colonel Gwyn, of Milden-Hall, in the said county, appealed against an assessment for 78 lights made upon his dwelling-house by the parochial assessors, alledging, that he lives in a house belonging to Sir Charles Bunbury, being only a temporary residence, being no tenant, but liable to be put out at any time Sir Charles Bunbury thinks proper the appellant paying no rent, nor any parochial taxes, or demands whatsoever; therefore claims an exemption under
the

the 38th clause in the act of the 24th year of his present Majesty's reign, which says, " And be it further enacted " and declared, that no house shall, within the intention " of this act, be deemed or taken to be an inhabited house, " except the same shall be inhabited by the owner, or his " servant or servants, or by a tenant or tenants renting " the same."

- We, the acting commissioners present, having considered the grounds of the said appeal, were, and are of opinion, that the said appellant is exempted from payment of the duties on inhabited houses, windows, and lights; have therefore relieved the appellant under the express words of the above clause recited.

But Mr. James Apsley, surveyor for the crown, present at the meeting, being of opinion, that it was not the meaning of the said clause to exempt any person inhabiting any house not paying rent for the same.

We think the appellant was liable to be assessed under the acts laying a duty upon windows or lights, but not to the duties imposed by the act of the 24th George III.

W. H. Ashburst, R. Perryn, J. Heath.

DORSET.

Sir James Tylney Long, Baronet, is possessed of, and occupies a mansion-house, called Wanstead-house, in the county of Essex; another mansion-house called Draycot-house, in the county of Wilts; and has another mansion situate at Adminstion, in the county of Dorset. The two former houses (viz. Wanstead and Draycot) severally containing the greatest number of windows, and for which the said Sir James Tylney Long intended to pay the duty,

he causes to be delivered a declaration thereof in writing to the collectors of the window duties for the parish of Adminifton, purfuant to the direftions of the faid aft, in order to be exempt from the duties on his houfe at Adminifton.

The furveyor for the crown hath, notwithstanding, charged the duties on the whole number of the windows in the houfe at Adminifton.

As to the houfe at Adminifton, the cafe ftands thus:— The faid Sir James Tylney Long lets this houfe by leafe to Mr. Wm. Mafterman, together with the farm belonging to it, referving fome particular room and apartments therein for the private and exclusive ufe of himfelf and family whenever he vifits Adminifton, which is once a year, fometimes for three months in the year, and at other times lefs; but during the abfence of the faid Sir James Tylney Long, the faid Mr. Mafterman hath no right whatever to thofe parts of the premifes thus referved to the ufe of the faid Sir James Tylney Long.

We the commiffioners are of opinion, and have determined, as the whole houfe is leafed to the tenant Mr. Mafterman, with a refervation only of particular parts to the faid Sir James Tylney Long, and the tenant occupies the other parts; that the duty for the whole number of windows on the faid houfe, as well in the parts occupied by the faid Mr. Mafterman the tenant, as in the parts excepted out of the faid leafe, and occupied by the faid Sir James Tylney Long, ought to be charged.

We are of opinion, that the determination of the commiffioners is *wrong*; we being of opinion, that the parts referved to Sir James Tylney Long are exempted.

H. Gould, G. Nares.

CITY

CITY and COUNTY of the CITY of COVENTRY.

The Reverend Dr. Nichols is owner of a house in Cross Cheaping Ward, in the city of Coventry, which is let out unto inmates. There is but one entrance from the street into a passage, which goes quite through the building; the front part of the house to the street is occupied by one John Mather, who pays parish rates for the same.

Further in the above-mentioned passage is a staircase, in the first landing of which are two tenements, one consisting of two rooms, which are over a part of Mather's apartment; the other of one room, which is over another tenement on the ground-floor.

On the said landing of the same stair-case are two other tenements, over those two on the first landing.

Dr. Nichols the appellant, is, by the assessors of Cross Cheaping Ward aforesaid, charged for the said premises to the new duty on inhabited houses, imposed by the aforesaid act of parliament, for one entire tenement.

To this charge of the assessors of the ward aforesaid, Dr. Nichols, the appellant, hath appealed to the commissioners, setting forth, that as there is no internal communication between any of the said tenements, it ought not to be charged as one entire house; and further, that all the tenants, except Mather, being exempt from all payments to parish rates and other taxes, by reason of their poverty, their apartments cannot be deemed as chargeable with the said duties, and the commissioners determined that the appellant is not liable to be charged for one entire tenement.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

K k 3

Mr.

Mr. William Wise, of Borden in Kent, farmer and maltster, hires and occupies an house (in which he resides) with a malthouse, barn, stable, and seven acres of land, situate in Borden, and is rated for 17 windows in the said house. The said William Wise also hires and occupies a farm-house, with barns, stable, and other buildings, and 120 acres of land thereto belonging, also situate in Borden, and keeps a team of horses thereon; three men servants of the said William Wise constantly reside and lodge in the said farm-house, and the said William Wise is rated for ten windows in the same. The said Wm. Wise also hires and occupies another farm-house and buildings, together with 50 acres of land thereto belonging, also situate in Borden, and keeps another team of horses on such last-mentioned farm, and two of his servants constantly reside and lodge in the said last-named farm-house, he is rated for ten windows therein.

The said William Wise has appealed from the assessment made for the parish of Borden, and alleges, that under the 11th section of the said act of parliament, he is not liable to be rated for more than two of the said houses, which have the greatest number of windows therein. And we the commissioners have thought fit to allow of the said appeal, and to discharge the said William Wise from the payment of any rates or duties assessed by virtue of the said act, on the said last-mentioned farm-house. With which our determination, the assessors of the said duties for the said parish of Borden are dissatisfied, and say, that they have been informed, that the before-mentioned section of the said act was meant to extend only to houses occasionally inhabited by the owners or occupiers thereof, themselves changing their place of abode according to their
pleasures

pleasure, and not to farms where only servants in husbandry reside for the purpose of carrying on the business of the farm.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

COUNTY OF OXFORD, 1st April, 1785.

William Fermor, Esq. is proprietor of, and occupies three several houses, viz. one in South-street, in the parish of Saint George, Hanover Square, within the city and liberty of Westminster; a second at Tasmore, in the county of Oxford; and a third in the parish of Hardwick, the adjoining parish to Tasmore, in the county of Oxford; and has duly made declaration in writing to the assessors and collectors of the parish of Hardwick aforesaid, that each of his said houses in South-street and at Tasmore, contains a greater number of windows than that of Hardwick.

Mr. Fermor places in his house at Hardwick aforesaid, Mr. Allan his chaplain, who does regular duty in Mr. Fermor's private chapel within his said house at Tasmore, receives a salary from Mr. Fermor, and is removeable at Mr. Fermor's pleasure, paying no rent for the house. The furniture is all Mr. Fermor's who pays all taxes, rates, &c. both government and parochial; and keeps this house for his sole use, Mr. Allan being part of Mr. Fermor's family, and only the occasional inhabitant of that house. The assessors of the parish have charged the said house at Hardwick as liable to pay the additional duty on windows laid on by parliament, which commenced the tenth day of October 1784; which said charge, the commissioners of the land and window-tax have on appeal discharged.

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We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

STAFFORDSHIRE. *Hundred of OFFLOW SOUTH.*

28th March, 1785.

Thomas Levett, Esq. appealed to the commissioners against an assessment of 2l. made on his dwelling-house, containing 29 windows or lights, situated at Packington, within the said hundred, for two quarters of a year from the tenth of October 1784, to the fifth of April 1785; alleging, that his said house is exempted from the payment of the duties imposed by the act, under a clause in the said act, sec. 38, in the following words:

“ And be it further enacted and declared, that no house shall, within the intention of this act, be deemed or taken to be an inhabited house, except the same shall be inhabited by the owner or his servant or servants, or by a tenant or tenants renting the same.”

The case appears to us, the commissioners, to be as follows:—That the said Thomas Levett, with his family and servants, constantly reside in and occupy the house in question, which is their only place of residence; that the said house is the property of the appellant's brother John Levett, Esq. who never resides there, but permits the appellant to live in the said house rent free; and that there is no agreement between the appellant and his brother for payment of any rent, nor for any term; and the appellant deems himself liable to be turned out of the said house whenever his brother pleases; that the said house has always been assessed to, and paid the former duties on windows or lights, and tax on inhabited houses, and the appellant is also rated and pays all parochial levies for the same.

We

We, the commissioners present at the said appeal, are of opinion, that the house in question is, under the express words of the above-mentioned clause, exempt from the payment of the said duty. But Mr. Gilbert, surveyor, declaring himself dissatisfied with our determination, upon an idea, that the said house is not exempt from the payment of the said duty, within the true intent and meaning of the said act; and that the said clause intended to exempt such houses only as were actually uninhabited, and not houses under the circumstances above stated. And more especially as it is declared by the 14th section in the said act, " That the several rates and duties thereby charged, shall be paid over and above and in addition to the respective duties charged upon houses and windows, by virtue of an act made in the sixth year of his present Majesty's reign." And another act made in the nineteenth year of his said Majesty, " for granting to his Majesty certain duties on all inhabited houses in Great Britain."

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

The Reverend Edward Edwards, clerk, curate of Wrexham, living in the vicarage-house; and alledging, that the said house is only *lent to him* by the Reverend the dean of Saint Asaph, vicar of the parish of Wrexham; appealed to the commissioners against the assessors charge in the assessment of the new additional duty for 24 windows. The said appellant availing himself of the following clause in the said act, page 585, sec. 38, (for exemption), viz. " And be it further enacted and declared, that no house shall within the intention of this act be deemed or taken to
" be

“ be an inhabited house, except the same shall be inhabited
 “ by the owner, or his servant or servants, or by a tenant
 “ or tenants renting the same.” And the said appellant
 declaring before us, upon oath, that he is not under either
 of the above descriptions, but that the Vicarage-house is
 lent him to live in as aforesaid.

Therefore we are of opinion, that under this circumstance, and from the words of the said clause, the said appellant ought not to pay the said new additional duty. But John Jones the surveyor being present, and declaring himself dissatisfied with our determination, thinking the same to be contrary to the true intent and meaning of the said act, and alledging, that the said appellant has lived in the said Vicarage-house for several years last past, that he was rated, assessed and charged for payment of the duties on houses and windows in his own name, and duly paid the same to the *parochial collector* (as being the occupier of such dwelling-house), prior to the passing of the said new window act. And further, thinking that the said appellant being under this predicament, ought to pay the said new window tax.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

TOWER DIVISION, MIDDLESEX.

Mr. John Vaux, of Duke-street, in the precinct of the Old Artillery Ground, in the said division, silk manufacturer, appealed against an assessment made on him for the year 1784, by the assessors of the said precinct, for 38 windows

dows in two houses occupied by the said John Vaux, in Duke-street aforesaid.

This appeal is from the new duty, the said John Vaux conceiving one of the before-mentioned houses to be no other than a warehouse, for carrying on the business of a silk-manufacturer, and therefore exempt from the payment of the rate.

It appears, that the said house is in front of the said street, and next adjoining to the dwelling-house of the said John Vaux, and has a separate entrance from the street, and is rented and occupied solely for conducting the manufactory; there being no chair, table or any household furniture therein, the cellar of the said house is not made use of; on the ground-floor are benches fixed for the work-people to sit on, while they wait for their turn to be served with silk; up one pair of stairs, are two rooms in which are fixed counters, bins, drawers, shelves, two pair of scales for weighing silk to and from the dyers, weavers, &c. from each of which two rooms there is a communication by a door, through the party-wall to the counting-house, which counting-house is under the roof and in the dwelling-house of Mr. Vaux, where all manufactured goods are kept and sold; the upper part of the house is filled merely with utensils of the manufactory.

Upon consideration of the premises, it was the opinion and determination of the commissioners, that the assessment is just, and that Mr Vaux ought not to be relieved.

We are of opinion, that the determination of the commissioners is *wrong*,

H. Gould, G. Nares,

COUNTY

COUNTY OF WARWICK, KINGSTON *Hundred.*

Edward Cotterell, gentleman, on the behalf of Francis Canning, of the parish of Ilmington in the county and hundred aforesaid, Esquire, appealed against a surcharge made by William Evans, surveyor, of 100 windows of the said Francis Canning, who with his family went to reside in France in the month of August last, and left the house to the care of a servant, untenanted. The said Edward Cotterell upon his oath declared, before us, that, in the month of September last, 30 of the said windows were effectually stopped up, without the least intention of fraud. But we the commissioners have given no relief to the said appellant.—

CASE.

The 30 windows or lights above mentioned were stopped up in the month of September last, with strong wood shutters in the inside of the house and fastened with iron bars, being the same shutters and bars with which the windows were always used to be shut up, and strong brown paper pasted over the joints in so effectual a manner as not to admit the least light.—That the said windows nor any of them have not been opened since the same were so stopped up.

We are of opinion, that the determination of the commissioners is right.

H. Gould, E. Willes.

ESSEX.

ESSEX.

The following Case is stated for the Opinion of the Judges thereon, at the Request of Mr. George Lamb, the Surveyor for the Crown, who was dissatisfied with our Determination.

Thomas Joyce, of Waltham Abbey, Essex, taylor, is an inhabitant and occupier of a small house in that town, which has only six windows therein; and the surveyor, on the 14th of August last, surcharged him 3s. for the additional duty charged by statute 24th Geo. III. cap. 38, sec. 2, on houses rated by the authority of 6th Geo. III. cap. 38, at 3s. conceiving that the late statute, 32d Geo. III. cap. 2, only exempts persons from the payment of the original, and not the additional duty; but we the commissioners finding by the last-mentioned statute, that so much of the act of 6th Geo. III. as relates to charging houses, not having more than six windows therein, is repealed, “ And that all the powers and authorities given and granted by the said recited acts, or any other act of parliament, in relation to the said recited rates and duties, shall be no longer used, applied, or put in execution, with respect to such dwelling-houses, inhabited within Great Britain, which shall not contain seven windows or lights, but shall, in that respect cease and determine.” The words of the statute 24th Geo. III. being that upon every dwelling-house inhabited, which is, or ought to be rated under the authority of an act of the 6th of his present Majesty, entitled, “ An act for repealing the several duties upon houses, windows and lights; and for granting to his Majesty other duties upon houses, windows and
“ lights,”

"lights," at 3s. shall be charged the additional yearly sum of 3s.

We, therefore, conceive that the repeal extended to the whole; and that it was the intention of the legislature to relieve persons not having more than six windows in their houses *in toto*; for, as the original duty is repealed, we are of opinion there can be no additional duty, but where there is, or ought to be, an original duty charged or chargeable by the 6th Geo. III.; for the last act expressly says, "the duty chargeable on such houses, by that or "any other act, shall cease."

We, the commissioners, therefore determine the said Thomas Joyce is not liable to be surcharged with such additional duty of 3s. the original duty being repealed.

We are of opinion, that the determination is *wrong*.

*Kenyon, A. Macdonald, H. Gould, F. Buller,
N. Grose, A. Thomson.*

C A S E S

OF

APPELLANTS

RELATING TO THE DUTIES ON

MALE SERVANTS.

C A S E S

RELATING TO THE DUTIES ON

MALE SERVANTS.

HAMPSHIRE.

MR. HENRY HARROW and Mr. James Over, who keep large inns in the town of Alton, came and appealed against a surcharge made by the surveyor, who had charged them severally as follows: viz. the said Henry Harrow for five male servants, namely, one hostler, one helper, and three chaise-drivers, and the said James Over for four male servants, viz. one hostler, one helper, and two chaise-drivers. It having been proved before us, the commissioners, upon oath of the said appellants, that the said male servants above-mentioned are solely employed as hostlers, under hostlers, and chaise-drivers in the respective trades or callings of the appellants as innkeepers, and also that they receive no wages, and are not retained by the year, we have not allowed the surcharges of the surveyor.

We are of opinion, that the determination of the commissioners is *right*.

H. GOULD, and Five others of the Judges.

LJ

PETERS-

PETERSFIELD.

Mr. John Whitcher, surgeon and apothecary, appealed to the assessment made by the assessors of the parish of Petersfield, for charging him with one servant. It appearing that the said John Whitcher kept the said servant on account of his business; that he beats the mortar, and did other business in his shops and laboratory; that he also looked after the horses employed in his business, and also occasionally waited at table; and that he should not keep a servant, were it not for the purpose of his business.

Upon hearing which appeal, we, the commissioners, have thought proper to confirm the said assessment.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, G. Norris.

COUNTY OF DERBY.

Mr. Robert Mason, of Matlock-Old-Bath, victualler, and Mr. William Lovett, of Matlock-New-Bath, victualler, severally appealed against the surcharge of Mr. Henry Flint, surveyor for the crown, of two male servants charged upon the said Robert Mason, as waiters, one male servant charged upon the said William Lovett in the same capacity. The case is, the houses kept by the aforesaid appellants are used chiefly in the Summer-season for the convenience of the company frequenting Matlock, on account of the baths, and drinking the waters; that the said houses are licensed as victualling-houses, and used as inns during the whole year; but the said appellants have no use for any waiters during the Winter, and the men who officiate in that capacity seldom are in their service longer than five months
in

in the year; that they pay them no wages, and have no connection whatever with them after the season is over, but the men quit their houses with a great number of other servants employed therein during the season. The said appellants, not looking upon them as hired servants, but supposing them to come under the description of occasional waiters, have appealed against the said surcharge.

Mr. Flint, the surveyor, alledging that waiters are particularly mentioned in the late act of parliament in every capacity; that he apprehends the intent and meaning of the clause relative to occasional waiters, was for such people who were hired to assist the waiters at any public race, fair, or other public meeting, for a few days only, and could not be meant to extend to men employed for five months together, where they had an opportunity of making the incomes of their places so lucrative as to induce them to quit their own business during that season (the one of them being a victualler, another a cooper, and the other person works in the mines of that neighbourhood); in which opinion the commissioners present all agree, and did not relieve the said appellants from the charge.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, G. Nares.

WOOTTON Hundred, in the County of OXFORD.

Mr. Abraham Bristow, of Cassington, in the said hundred, appealed to the commissioners against the tax or assessment made on him, in respect to his male servant hired last Michaelmas at 3*l.* 5*s.* *per annum*, to do all manner of husbandry business; he takes care of the pigs, horses, and cows, drives carts, &c. is not in livery, does not wait at table, or ever has.

The commissioners have discharged Mr. Bristow from the tax for his servant. But Mr. Howlett, the surveyor present, being dissatisfied with the determination of the commissioners, alledging that the said Mr. Bristow is an apothecary, but occupies a farm, and a moiety of the tithes of the parish; that the servant cleans his boots, shoes, and runs of errands, does his household work, and works in his garden.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Wills.

COUNTY OF LINCOLN.

C A S E.

Mr. Francis Holland, surgeon and apothecary at Market Deeping, keeps William Hickling, as an hired servant by the year, for the purpose of beating the mortar, carrying out medicines, serving in his shop, doing the laborious part of his shop business, and also for carrying out goods in the grocery and chandlery business, which he is concerned in with another house in the town; and also for cleaning and looking after horses used in his business of an apothecary, and also in the said chandlery trade, and in cleaning shoes and boots. Mr. Holland buys and sells corn, and the servant is employed in measuring it, taking it in, and selling it out. He does not wait at table, or do any kind of business of an house servant.

The commissioners upon appeal determined Mr. Holland liable.

We

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

Thomas Waterton, Esq. Lord of the Manor of Walton, was surcharged by Mr. Wilkinson, the surveyor, for employing Mr. Edward Popplewell, in the capacity of a game-keeper; it was alledged on the part of the appellant, that the said Mr. Popplewell resides in a house with a family of his own, and is not employed in any way as a menial servant; that he hath had a deputation for some years as a game-keeper to the appellant, but that he entered his own name himself with the clerk of the peace, and paid for, and received a certificate in pursuance of the last game laws, without any previous consultation with the appellant.

The said appellant further alledged, that he had no intention of defrauding the revenue, by omitting to return the name of Mr. Popplewell in the list of servants employed by him.

On hearing this appeal, the commissioners confirmed the above surcharge.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

PARISH OF TAMERTON FOLLIOTT.

Andrew Teale, Esq. appealed against a charge of the assessors of the said parish made on him, in pursuance of the act of the last session of parliament, for taxing male servants; and it appeared to us, the commissioners, that the

ſaid Andrew Teale had been charged by the ſaid aſſeſſors for one male ſervant, who appeared to be his pariſh apprentice; and it alſo appeared on the oath of the ſaid Andrew Teale, that the ſaid apprentice acted as ſervant in all the taxable capacities as his maſter had occaſion, but was alſo employed in all matters of huſbandry in his maſter's farm, but wore no livery; whereupon we, the majority of the commiſſioners then preſent, conceived pariſh apprentices, however employed, not wearing livery, fell within the exception of that act for diſcharging pariſh apprentices from the ſaid tax, and diſcharged the ſaid Andrew Teale from the payment thereof accordingly.

We are of opinion, that the determination of the commiſſioners is *right*,

H. Gould, E. Willes.

PARISH OF TAVISTOCK.

The Rev. John Jago appealed againſt a charge of the aſſeſſors of the ſaid pariſh made on him, in purſuance of the act of laſt ſeſſion of parliament for taxing male ſervants; and it appeared to us, the commiſſioners, that the ſaid John Jago had been charged by the ſaid aſſeſſors for one male ſervant, who appeared to be his pariſh apprentice; and it alſo appeared on the oath of the ſaid John Jago, that the ſaid apprentice had no employment on any farm, but acted as a ſervant in all the taxable capacities his maſter had an occaſion to employ him, but wore no livery; whereupon we, the majority of the commiſſioners then preſent, conceived pariſh apprentices employed, not wearing livery, fell within the exception of that act for diſcharging

discharging parish apprentices from the said tax, and discharged the said John Jago from the payment thereof accordingly.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Henry Ellis, of Dartford, appealed against the assessment made upon him for one male servant, which appeal the commissioners disallowed; but the said Henry Ellis being dissatisfied with our determination, required us to state specially the case upon which the question arose, which is as follows: the said Henry Ellis keeps a public-house at Dartford aforesaid, and retains one male servant, about 11 or 12 years of age, who draws beer, waits upon company resorting to his house when wanted, and does such other work as his master requires, but receives no wages.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Henry Leete, of Thrapston, appealed against a surcharge made on him by Thomas Capron, the surveyor, for Daniel Ireland, in the service of the said Henry Leete; the case appeared as follows: the said Henry Leete has two horses, which are used by him in his business as a surgeon and apothecary; that the said Daniel Ireland is employed in looking after these horses; that he also goes on errands, cleans knives, shoes and boots, and does other

occasional work in the house and shop, and that he also occasionally, but very seldom, waits at table; that the said Henry Leete does not find the servant a livery, and would not keep or retain him was he not in business as surgeon and apothecary; that the said Henry Leete has a journeyman employed in his shop, besides the said Daniel Ireland. Upon hearing this case, the commissioners are of opinion, that the said Henry Leete is liable to be rated for the male servant aforesaid.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Mr. James Stratten is surcharged by the surveyor with double duty for four male servants in the parish of Hackney, and six male servants in the parish of Bethnal Green; against which surcharges Mr. Stratten appealed.

Mr. Stratten is licensed by the commissioners for regulating mad-houses, to keep two houses for the reception of lunatics, one in the parish of Hackney, and the other in the parish of Bethnal Green; and the servants mentioned in the surcharges are persons employed by him as his assistants or keepers, to look after and take care of the lunatics which Mr. Stratten has under his care.

The principal residence of Mr. Stratten is not in this division, but at Acton, in the same county (where Mr. Stratten is assessed for one male servant), though he occasionally resides in his house at Hackney, where he is also assessed for two male servants, who are employed in his own family; but as the other persons for whom he is
surcharged,

Surcharged, are persons necessary to the management and care of the lunatics, and are solely employed in that service, and the said being a business or calling from which he derives a livelihood or profit, the appellant conceives himself excepted from the taxes for such servants by virtue of a clause in the act of the 25th Geo. III. cap. 43, relating to servants, where, by sect. 6, it is provided, that the duties granted by the said act shall not extend to any male servant who shall be retained or employed for the purposes of husbandry, farmers, dairy or manufacture, or of any trade or calling (other than waiters in taverns, &c.) by which the master or mistress of such servants shall earn a livelihood or profit.

Upon consideration of the premises, it was the determination of the commissioners present, that the surcharges are just.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

BURY SAINT-EDMUNDS, County of SUFFOLK.

Mr. John Hawes, apothecary, appealed to the assessment made by the assessors of the parish of St. Mary, in the said borough, for charging him with one servant boy, which he hires by the year, and boards and lodges in his house. It appears, that the said John Hawes keeps the said servant on account of his business; that he beats the mortar, and does other things in his shop; that he also looks after his horse (which is employed in his business only), and cleans shoes, knives, &c. goes all errands of
his

his shop and house, but that he never waits at his table; and therefore the commissioners present relieved him.

Mr. Robert Rogers, silversmith, also appealed to the assessment, for charging him with a servant boy, which he hires at 1s. per week, and boards and lodges in his house (which was not solely kept for his business, but has lately parted with his horse, and does not intend keeping one for the future); that the said boy carries the necessary things at meals, but he does not wait at his table.

Mr. Edward Ely, grocer and colourman, likewise appealed to the said assessment, for charging him with a servant boy, which he hires by the year, and boards and lodges in his house. It appeared, that the said Edward Ely keeps the said servant to grind paint, and do all business as a porter in his shop; that he goes of all errands, and looks after his horse, which is not solely kept for his business, but never waits at his table.

Mr. William Dalton, wine and brandy merchant and grocer, appealed to the assessment made by the assessors of the parish of St. James, in the borough aforesaid, for charging him with a servant boy, who is hired by the year, and boards and lodges in his house. It appears, that the said William Dalton keeps the said servant as a porter to carry out his goods; that he cleans his one-horse chaise, and looks after his horse, which he should not keep but on account of his business; that he goes of all errands of his house and shops, and cleans knives, forks, and upon occasion (but not constantly) waits at his table.

Mr. Stephen Brooks, grocer, also appealed to the said last-mentioned assessment, for charging him with a servant
man,

man, which he hires by the year, and boards and lodges in his house. It appears, that the said Stephen Brooks keeps the said servant as a porter to carry out his goods; that he looks after his horse, which is not solely kept for his business; that he cleans knives and shoes, and goes all errands, but never waits at his table.

We, the commissioners then assembled for hearing appeals, disallowed the appeals of the said Robert Rogers, Edward Ely, William Dalton, and Stephen Brooks.

We are of opinion, that the determination of the commissioners is *right* as to all of them.

H. Gould, E. Willes.

TOWN OF OSWESTRY.

Mr. William Hughes, of the said town, grocer, chandler and maltster, came and appealed against the assessment made by the assessors for the said town, for the duty on a male servant. Mr. Hughes holds a few pieces of land, and keeps a horse and two cows; he keeps a hired servant by the year, who is generally employed in making malt and candles, and in husbandry, by which the said William Hughes gains a livelihood or profit, but occasionally saddles his horse and cleans his shoes.

We, the commissioners, do allow of the said appeal, and adjudge the said William Hughes not liable to be charged for the duty on such servant.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Mm

Mr. Joseph Hart, keeper of the Rose Inn and Tavern, in Cambridge, returned two waiters, upon which the surveyor, Mr. Charles Day, surcharged him four male servants, namely, the tapster, the porter and waiter, the boot-catcher, knife-cleaner, &c. and the gardener. Mr. Hart grounded his appeal to this surcharge on the exemption in the 6th sect. 25th Geo. III. cap. 43, that inn-keepers and tavern-keepers are comprehended under the word *calling*.

It appeared that Robert Thompson, the tapster, rents the tap of Mr. Hart, agrees to give him a certain sum per barrel, and to have his board and lodging in the house; that he never takes any part of the vails as a waiter, nor is he employed in that capacity (except once a week, when he attends a club of tradesmen, who drink only beer), and that he is an occasional waiter.

That John Joffries is porter to the house, also to the carriage called the Fly, is a married man, living out of the house, receives no wages, but has the usual allowance of portorage for carrying out parcels, wine, &c. boards in the house, and is an occasional waiter. That Thomas Harris is boot-catcher and knife-cleaner to the inn, boards and lodges in the house, receives no yearly wages, and is never employed in the capacity of a waiter. That Robert Lee, gardener, was liable to be assessed, subject to a case requested by Mr. Hart.

But as the enacting clause, sect. 2d in the said act, mentions only waiters, it is submitted whether any servant by whom a profit is made in the calling of an inn or tavern-keeper, and which of them, are to be paid for, waiters excepted.

We are of opinion, that the determination of the commissioners is *wrong* as to the gardener, and *right* as to the rest.

H. Gould, E. Willes.

Appeal was made by Thomas Keyse, of the parish of Bermondsey, victualler, against a surcharge made on him by the surveyor for ten waiters, whereby he thinks himself aggrieved, for that he has licensed, and keeps a place of public entertainment, called Bermondsey Spa, for music and singing, in the same manner as at Spring Garden, Vauxhall, and only kept open four or five months in the year, during which time he does employ ten waiters within the gardens; many of whom have at times boys under them, according as the number of the company may require; and to each of which certain boxes or drinking-places are allotted to their care and attendance; that he pays them no wages, gives them neither victuals, lodgings, or other rewards; they at their own expence supply glasses, knives, forks, cloths, and other necessaries for the accommodation of the company, pay for what they take from the bar, and are responsible for all losses on these articles; and therefore presumed occasional waiters only, and not subject to the tax in question.

The commissioners, having duly considered the above premises, disallowed the appeal, and confirmed the surcharge.

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

Richard

Richard Brooke, maltster and farmer, appealed against an assessment made by the assessors of the township of High Hoyland upon him, of one male servant, kept by him between the 10th day of October 1784, and the 5th of July 1785. The said Richard Brooke alledged, that he kept three men servants employed in the malting business, and four men servants in the farming business, in a farm of 140 acres, and under 130l. per annum, all which the abovesaid men servants are provided for by the abovesaid Richard Brooke with meat, drink, washing, and lodging; keeps 12 horses; two of which he has entered as riding horses to ride to markets, and other places of business, and carrying malt out occasionally; the other 10 horses are employed in the farm and loading of barley, he being at a considerable distance from any market or navigation. The first two mentioned horses are dressed, and his boots and shoes cleaned mostly by the men employed in husbandry, at other times by such of the maltsters as are most at liberty; that none of the said men do any kind of business within the house whatsoever, in the least degree.

The abovesaid Richard Brooke has been under the necessity, since the 10th day of October last, of purchasing a single horse chair, upon account of his wife's ill state of health, but always attends her himself when she rides out.

The commissioners are, notwithstanding the above statement of the case, of opinion, that the said Richard Brooke ought to be charged, and therefore did not relieve him.

We are of opinion, the determination of the commissioners is *right*.

H. Gould, E. Willis.
John

John Dutton, farmer, who is employed by Sir Michael Pilkington, baronet, in the capacity of land steward, appealed to the surcharge made to the assessment by the assessor of the township of Chevett, upon the said John Dutton, for one male servant, he renting a farm of 125 acres of land and upwards (mostly arable), the yearly rent 140l. for the management of which farm the said John Dutton employs three male servants; such one of the said male servants as happens to be most at liberty cleans the horses (he, the said John Dutton, having entered two horses for the purpose of riding, but one of which is generally used in husbandry, rode by the said John Dutton), and also his shoes and boots, but none of them do any other business in the house.

The commissioners were of opinion, that the said John Dutton ought to be charged for one male servant, and therefore did not relieve him.

We are of opinion, that the determination of the commissioners is right.

H. Gould, E. Willes.

WEST RIDING OF YORK.

The Rev. Henry Wood, D. D. and one of his Majesty's justices of the peace, was charged by William Wardell, the surveyor, for a male servant, whom the said Rev. Dr. Wood keeps and employs generally as his clerk or amanuensis, when he has occasion to act in the capacity of a magistrate, and sometimes to go abroad with him on other occasions, and occasionally waits at table, and helps to dress the said Dr. Wood, and combs his hair, and some other menial offices.

Against

Against which charge of the said surveyor, the said Dr. Wood appeals, alledging, that if it was not for his so acting as a magistrate, he should not have occasion for any such servant; and the commissioners disallowed the said charge.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

COUNTY OF KENT.

John Gore, of the rank of post captain, and is a captain of Greenwich Hospital, appealed against the surveyor's surcharge for one male servant, when it appeared that the officers of the hospital are each of them allowed a pensioner to attend them on their official duty, who, besides the pension, is allowed rs. 6d. a week by the hospital. The pensioner who attends Captain Gore, lies in Captain Gore's apartments in the hospital; he occasionally eats and drinks in the captain's apartments, and occasionally waits at table; he cleans knives and shoes, goes on errands, but does no other domestic business; he is clothed intirely by the hospital, and he wears no other clothes; when he does any other business that is not in his official duty, he gives him a gratuity. Whereupon we, the major part of the commissioners then present, did determine, that the said John Gore ought to be charged for the said male servant:

We are of opinion, that the determination of the commissioners is *right*.

H. Gould, E. Willes.

COUNTY

OXFORDSHIRE.

Thomas Harris, of Bicester, appeals against a surcharge made by Mr. Howlett, surveyor, for the duty on a male servant, urging that he is in the woollen manufactory, and employs this servant generally in that business; and although he looks after his horse, goes on errands, and sometimes waits at table, but wears no livery, yet the appellant thinks he is not liable to be charged for this servant, as he is principally employed in the woollen manufacturing business.

The commissioners are of opinion, that the appellant is not liable to be charged for his servant.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

SUFFOLK, WOODBRIDGE.

THE Rev. Mr. Humphreys, assessed for John Stephenson, a foot-boy, appealed against the same, and alleged, that the boy was only twelve years of age, was fatherless, and taken by him out of charity, and was employed by him as an errand-boy; that he paid him no wages, only clothed and boarded him; that Mr. Humphreys kept no horse, that the boy wore no livery, did not wait at table, only two or three times when his master had been at a public dinner, the boy had then waited on his master; that the boy went on errands, cleaned shoes, sharpened knives, swept the garden, lighted the fire, and did other occasional business in the house.

M m

And,

And, on hearing the said appeal, the commissioners confirmed the said assessment; they being of opinion, that he came under the description of a male servant, acting in the capacity of a footman.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Nine other of the Judges.

ESSEX, CASTLE HEDDINGTON.

James Marriott, of Twinstead, L. L. D. D.; Henry Sperling, of Great Maplested, Esq.; and the Rev. Charles Onley, of Hilsted, clerk, severally appealed to the commissioners upon the following case, viz.

Whether a gentleman, retaining a man in the capacity of a gardener, at 9s. a week (who did not live or board in the house, but was a cottager in the same parish, with a wife and family), was to be looked upon as a day-labourer, or to be charged as a servant within the act relating to servants.

The commissioners admitted of the appeal, but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

YORKSHIRE, SKIPTON, WEST RIDING.

John Tennant was surcharged 15s. for a huntsman employed by him and other persons concerned in a subscription hunt, and the said John Tennant appealed against the
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the said surcharge, alledging, that it was not provided for by the act; that no one was bound to return him as his servant, or could be, or the other persons concerned in such hunt, all return him jointly as the servant of all.

The majority of the commissioners were of opinion with the appellant, and discharged the said surcharge, it appearing to them there was no power under the said act for enforcing or levying the said tax; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

KENT, UPPER DIVISION OF LATH SCRAY.

George Gere Elwick, of the parish of Bredgar, gent. was seised of a small farm, consisting of a small messuage, barn, stable, and 16 acres of land, in Bredgar aforesaid; he occupied the same himself, and tilled and manured the land; and in the assessment for the servants duty within the said parish, was charged by the assessors for William Lucas, his servant, who was therein styled footboy and gardener; the said William Lucas was 17 years of age, was employed by the said G. G. Elwick in ploughing and harrowing the said land, looking after cows, churning of butter, and in all other husbandry matters relative to the said farm; he had no livery, and did not wait at table, nor clean knives and forks, nor ride out with his said master; he was employed by the said G. G. Elwick in cleaning boots and shoes, and going with messages and errands, and in working in his garden when he had time;

M m 2

but

but did not do the principal work in such garden, for which other persons were employed by the said G. G. Elwick; the said servant was also employed in looking after the riding-horse of the said G. G. Elwick, which said horse was employed in ploughing and harrowing the said land, and drawing a cart. The commissioners determined that the said G. G. Elwick ought to be charged for the said William Lucas as a servant retained or employed by him in some one or other of the capacities mentioned in the act, jointly with the husbandry business.

The said G. G. Elwick was dissatisfied with the determination of the commissioners, and alledged that the said William Lucas was a servant by him retained or employed (*bona fide*) for the purposes of husbandry, and that he should not retain in his service any male servant, unless he had husbandry business to employ him upon.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Four other of the Judges.

HERTFORDSHIRE, HERTFORD.

Robert Brooke, Esq. appealed against a surcharge made on him for James Cook, as a gardener, and alledged, that he, the said James Cook, was not a gardener, but only a day-labourer, and did sundry other sorts of work in the husbandry way, besides working in the garden; and that his coachman, John Day, pruned the trees, and did all the capital work in the garden, for which he gave him a guinea a year over and besides his wages as a coachman, and had done the same for nine years last past. And that the said James Cook was only a labourer and paid by the week.

week. The commissioners were of opinion, that the said Robert Brooke ought not to be charged for the said James Cook, as a servant within the meaning of the act. But the surveyor was dissatisfied with the determination of the commissioners.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and *Nine other of the Judges.*

OXFORDSHIRE, BICESTER.

A poor man died, of the parish of Chesterton, and left a widow and four children; some time after the widow married again, and the children were thrown on the parish; a parish-meeting being called in order to consider of the most proper method to dispose and take care of them, it was then proposed, as the eldest boy was old enough to be bound an apprentice, it should be done. On being asked, every farmer refused taking him, except Francis Penrose, of Chesterton aforesaid, who was willing to take him; he was accordingly bound apprentice to him by the churchwardens and overseers of the poor, which binding was confirmed by the justices.

This apprentice had been employed in waiting at table, and other offices belonging to a footman. On this account the surveyor thought he ought to be charged, and charged him accordingly. And the said Francis Penrose appealed, imagining he was exempted from the duty on his being an apprentice placed on him by the magistrates and parish-officers, by virtue of powers vested in them by acts of parliament.

The commissioners determined, that the appellant was liable to be charged for this male servant.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

WORCESTERSHIRE, PERSHORE.

The Rev. Mr. Griffith Griffiths appealed to a surcharge made on him for Edward Surnam, a groom.

Mr. Griffiths was rector of the parish of Eckington, he collected his tythes, and occupied the glebe and other lands of the value of

He kept, and had kept during the preceding year, a chaise and a riding-horse, which he made use of, and which he occasionally, as well as his chaise-horse, worked in his team. His servant, Edward Surnam, was hired to him as a husbandman, and worked chiefly in husbandry, but looked after the chaise and riding horse, together with other horses. He occasionally attended his mistress when they rode out, and had carried his mistress behind him on horseback. Mr. Griffiths had no other servant charged with the duty on servants.

The commissioners were of opinion, that Mr. Griffiths was not chargeable for the said servant; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

SAME

SAME PLACE.

Mr. Benjamin Bedford appealed to a surcharge made on him for Benjamin George and James Ward, grooms.

Mr. Bedford lived in the parish of Burlington, and occupied his own estate, of the value of between 100*l.* and 150*l.* a year; his father-in-law, Joseph Hurt, of Perthore, kept a two-wheeled chaise at his, the said Bedford's, house; the said Mr. Bedford used the chaise when he pleased, without interruption, and drew the said chaise with a cart-horse occasionally used in his team.

He kept a hackney-horse, which was the property of his father-in-law, and which he rode out journeys on business; which said horses were groomed sometimes by Benjamin George, his carter, who was principally employed in husbandry, and was hired for that purpose, and sometimes by James Ward, who was also hired, and was employed to work in husbandry, drive plough, and go on errands, and the said chaise had been kept in same manner for four years.

The commissioners were of opinion, that Mr. Bedford was not chargeable for the said servants; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners as to Benjamin George is *right*; and as to James Ward is *wrong*.

MANSFIELD, and Four other of the Judges.

SAME PLACE

Mr. Edward Surman appealed to a surcharge made on him for William Davis, groom.

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Mr.

Mr. Edward Surman was a farmer and freeholder, who bred a horse, and the horse being four years old, he entered and ran him for the freeholders plate given by Lord Foley, and the said servant was retained and employed by the said Edward Surman, as a servant in husbandry, for by far the greatest part of his time, but occasionally, with other servants, fed and watered the said horse.

The commissioners determined, that the said Edward Surman was not chargeable for the said servant; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

NORTHUMBERLAND, HEXHAM.

There were produced to the commissioners, by way of surcharge, various assessments on several people in the town of Hexham, who had for many years kept horses, and employed a person by the week to take care of them, who generally had the care of five or six, one of them employed an hostler from a public-house, and were all separately rated for one servant. The several people so surcharged appealed, alledging that a person so hired and employed, especially the hostler, by the week, was not a servant within the meaning of the act, and that they could not be so severally rated for the same person. The commissioners determined, that they were not chargeable with a servant; but the surveyor declared himself dissatisfied. And several gentlemen in the said county, who had deputations from lords of manors as gamekeepers, and were regularly enrolled at the quarter sessions for the
said

said county, appealed from the assessments made upon the said lords of manors for the said gentlemen gamekeepers; upon which last-mentioned appeal the commissioners determined, that the said gentlemen, considered as gamekeepers, did not come within the meaning of the act as menial servants, therefore not rateable; but the surveyor declared himself dissatisfied, urging, that, in the terms of the act, all game-keepers are rateable, without distinction or exception, and that, therefore, in their then capacities as game-keepers, could have no pretence to any exemption.

And Mr. Allgood appealed against a surcharge of a game-keeper, alledging that he was hired only by the day, during the sporting season, as an assistant to the game-keeper, who was returned and rated, and that there could not be more than one game-keeper appointed for a manor. With which appeal the commissioners concurred; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *right*.

MANSFIELD, and Seven other of the Judges.

DURHAM, STOCKTON WARD.

Thomas Brown, who was an inhabitant of Yarm in Yorkshire, where he had lived with his wife and family for about twenty years, got his livelihood sometimes by working there as a porter, but chiefly by working as a day-labourer in husbandry for several persons in that neighbourhood, in which capacity the said Thomas Brown was frequently employed by David Burton, of Egglecliffe, Esq. the appellant, who, being far advanced in
years,

years, and frequently confined by the gout for several months together, had not for several years retained or kept any servant in his family in the capacity of a postillion; but whenever he wanted one, and the said Brown not otherwise engaged, he had always hired the said Brown by the day to drive his chaise, and paid him the same wages as the said Brown received of the appellant and others for his labour in husbandry; and the said Brown always wore a livery-jacket belonging to the appellant when he drove his chaise; and that, between the 5th July in one year and the 25th March of the following year, the appellant never retained or employed the said Brown as his servant in any capacity, save as others employed him as a day-labourer in husbandry, and occasionally to drive his post-chaise, for which the appellant always paid him the usual day's wages as above-mentioned; and the said Brown, not being under any control or command from the appellant, engaged himself to go to work for whom and when he thought proper; and sometimes he had been hired by others, as well as the appellant, to drive their post-chaise; and it had several times happened, that when the appellant wanted a postillion, and the said Brown had been engaged at work for any other, the said appellant was obliged to hire another day-labourer to drive his chaise instead of the said Brown.

The commissioners determined, that the appellant was rateable for the said Brown as his servant, but the appellant declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

W. DE GREY, and Four other Judges.
DER-

DERBYSHIRE, HUNDRED OF MARLESTON AND
LITCHURCH.

Mr. John Turner, of Derby, silversmith, appealed against a surcharge for William Buxton, employed by him in the capacity of a stable-boy. Mr. Turner kept a hackney-horse, and employed Buxton to take care of it, and gave him 2s. a week for so doing, but he neither eat nor slept with Mr. Turner's family. Buxton was employed by two or three other people in the same capacity, and looked after their horses in the same manner.

The commissioners, on account of the said William Buxton's receiving weekly wages, and being employed by other people besides Mr. Turner, allowed the said appeal; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *right*.

W. DE GREY, and Two other Judges.

SANDFORD.

Mrs. Heywood, of Sandford, appealed against a surcharge for Robert Witley, taxed as her coachman, for the following reasons, viz.

That the said Robert Witley, who had lived upwards of eight years with the said Mary Heywood, was, during that time, retained and employed as a day man, in driving the team and plough, and doing other husbandry business, and was paid 6s. 6d. per week from Michaelmas to Lady-day, and 8s. per week from Lady-day to Michaelmas; but the

the said Robert Witley sometimes drove the said Mary Heywood's coach, and then the said Mary Heywood gave the said Robert Witley his victuals at that time, but at no other, and therefore must be considered as a day-labourer.

The commissioners determined, that the said Mary Heywood was not chargeable or liable to pay for the said Robert Witley as her coachman; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

MANSFIELD, and Nine other of the Judges.

SOUTHAMPTON, FAREHAM.

Captain Edwards, of his Majesty's ship Sandwich, had, between the 5th of July and the 25th March, his steward on board the said ship, who was part of the ship's complement, to wait on him at times, as his servant, at his lodgings on shore at Portsmouth; and it appeared unto the commissioners, that, at the time of the delivery of the notice by the assessors at Portsmouth, at the lodgings of the said Captain Edwards, for him to prepare and produce a list of his servants, as by the act directed, and from that time to the time limited for the delivery of the said list to the assessors, the said Captain Edwards was not at his said lodgings; and the assessors charged the duty of 15s. on the said Captain Edwards for such servant, who appealed against the said charge, alledging, that such servant was his steward on board the Sandwich and part of the ship's complement.

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The commissioners were of opinion, that the said Captain Edwards was not liable to pay for such servant, but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, *and Eight other of the Judges.*

SAME PLACE.

John Bogue, of Titchfield, being surgeon on board his Majesty's ship the Queen, had, between the 5th July and the 25th of March, one male servant who belonged to the said ship, was part of the ship's complement, and was allowed by government as Mr. Bogue's servant; he attended Mr. Bogue at times at Titchfield, and went to sea with him, and it appeared to the commissioners, that, at the time of the delivery of the notice by the assessors, at the dwelling-house of the said John Bogue, for him to prepare and produce a list of his servants, and to the time limited for delivery of the same list to the said assessors, the said John Bogue was not at his said dwelling-house; and the assessors charged the duty of 15s. on him for such servant, against which he appealed.

The commissioners were of opinion, that the said John Bogue was not liable to pay the said tax for such servant; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, *and Eight other of the Judges.*

BUCKS,

BUCKS, GREAT MARLOW.

Major Powlett, of the 45th regiment, was surcharged for Peter Fith, as his livery-servant in the capacity of a footman; Major Powlett appealed, and objected, that the said Peter Fith being a soldier in the same regiment, attending on him by the permission of the commander of the said regiment, and being liable at all times to be called on in his capacity of a soldier, he could not depend on his service for any fixed time, and therefore he did not think him a footman within the meaning of the act.

The commissioners were of opinion, that Major Powlett was liable to pay.

We think that the determination of the commissioners is *right*.

J. SKYNNER, and Eight other of the Judges.

SALOP, TOWNSHIP OF BETTON, HUNDRED OF
BRADFORD.

Mr. Norcup, occupying an estate in the said division, appealed against the assessors charge of Thomas Scarratt as his groom, whom the said Mr. Norcup retained as a servant in husbandry only; but, during two months in the year, or thereabouts, he employed the said Thomas Scarratt in looking after a stallion, which had been a race-horse, in training and covering such mares as were brought to Mr. Noreup's stables, for which he received a satisfaction.

Mr.

Mr. Norcup declared, that he should retain the said servant as his husbandman, though he did not keep the said stallion.

The commissioners were of opinion, that the said Mr. Norcup was not assessable for the said servant; but the surveyor declared himself dissatisfied.

N. B. Mr. Norcup paid for a groom and helper in the stable for looking after other horses he kept, and the remainder of Thomas Scarratt's time was employed in husbandry.

We are of opinion, that the determination of the commissioners is *wrong*.

J. SKYNNER, and *Eight other of the Judges.*

SURREY, BOROUGH OF SOUTHWARK.

Mrs. Elizabeth Butler, the matron of the Magdalen Hospital, in the parish of St. George, Southwark, appealed against an assessment made on her by the assessors for the duty on servants, for the steward and messenger of the said hospital, and alledged,

That, by the statute of 9th Geo. III. several persons were incorporated by the name of the president, vice-president, treasurer and governors of the Magdalen Hospital for the reception of penitent prostitutes.

That the committee of governors, consisting of thirty-two, hired and discharged all servants; and Mrs. Butler, as matron, had neither power to hire the servants, retain or discharge them; and none but servants lived at the hospital, who were left to take care of the charity.

That the act directed the assessor should rate the master or mistress, and, as a corporation for charitable purpose, they were not within the description of a master or mistress.

The commissioners were of opinion, that the steward and messenger were not liable to be assessed; but the surveyor declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *right*.

J. SKYNNER, and Eight other of the Judges.

CASE.

George Wools, of the parish of St. Mary, Lambeth, pastry-cook, appealed against a surcharge made on him for one male servant by the surveyor of the said duties. The said appellant being sworn, declared that he kept no male servant, as he apprehended, that came within the meaning of the said act of parliament, but acknowledged that he had an apprentice (that was not imposed upon him) which was employed in his business as a pastry-cook, and further that he looked after a horse he kept for the purpose of pleasure. The surveyor being called upon to justify his surcharge, alledged, that the apprentice came within the meaning of the fourth clause of the said act (which says), "Or by whatsoever name or names male servants really acting in any of the said capacities shall be called, or whether such male servants shall have been or shall be retained or employed in one or more of the said capacities, or in any other business jointly with one or more of the same;" and that he was not exempted by the 8th clause, which says, "Provided
"also,

“also, and be it further enacted, that nothing in this act
 “contained shall extend, or be construed to extend, to
 “exempt any person or persons from the payment of any
 “of the duties granted by this act, in respect of any ser-
 “vant retained or employed in any of the capacities
 “aforesaid, on account or under pretence that such servant
 “is or shall be bound as an apprentice to such person or
 “persons.”

We were and are of opinion, that the said George Wools ought not to be charged with the said male servant, and allowed of his appeal.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Holbam.

BURY ST. EDMUNDS, SUFFOLK.

Mr. Thomas Umfreville, woolman, appealed to a surcharge made by James Apsey, the surveyor, for one male servant.

CASE.

The appellant enters a two-wheel carriage and one draught-horse, no male servant; the surveyor, therefore, conceiving that a servant, or a person coming within that description, must be retained, surcharged the said appellant accordingly for not entering one. The appellant thinks that he keeps no male servant mentioned within the letter of the act of parliament: the man who looks after his horse and cleans his chaise is a journeyman woolcomber, and kept and employed by him, works at his trade as such, and is hired by the day; that the horse is occasionally used

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in a cart; in the way of his trade and business, and the journeyman so engaged by him, does not board or lodge in the house, nor act in any capacity as a household servant, nor wears a livery. We, the majority of the commissioners then assembled for hearing appeals as aforesaid, disallowed the said appeal and confirmed the surcharge.

I am of opinion that the determination of the commissioners is *right*.

Ja. Eyre.

SOUTHAMPTON.

John Compton, lord of the manor of Bistern, in the parish of Ringwood, in the county of Southampton, Esq. appealed against a surcharge for a gardener.

On hearing this appeal, it appeared to the commissioners that the appellant occupies his own mansion-house, gardens, stables, and other out-houses, with a farm adjoining, all situate at Bistern aforesaid.

That the appellant hired one John Read as a day-labourer, at 7s. a week, to look after and work in the said gardens, and that there are two other men who occasionally work in the same garden as day-labourers. Read sometimes does work in the husbandry business, but his general employ is to look after and work in the said gardens: he lives with his family in a cottage which he rents of one Thomas Wilkins, and he does not eat or drink in the appellant's house.

The assessors in their rate, or assessment, have not charged the appellant for any gardener; but this appeal is brought on before the commissioners on a surcharge made
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by the surveyor, the said surveyor conceiving, that as the appellant occupies a pleasure and kitchen garden, hot-houses, &c. he must be supposed to employ and have occasion for a gardener.

The major part of the commissioners being of opinion, that the appellant is liable to be charged for the said John Read as his gardener, and the appellant being dissatisfied therewith, the case is reserved for the opinion of the judges.

We are of opinion that the determination of the commissioners is *right*.

Ja. Eyre, Ar. Macdonald, B. Hotham.

MIDDLESEX, *to wit*, HOLBORN DIVISION.

Mrs. Ann Arnold, as executrix to the late Mr. Stanley, of Hatton Garden, in the parish of St. Andrew, Holborn, deceased, appealed against the assessment on the servants duty for the year 1786, alledging that about the month of May last, she signed her name to a printed list left by the assessors of the said parish at Mr. Stanley's house (he being then very ill), setting forth the greatest number of servants retained or employed at any one time by Mr. Stanley, from the 5th of April 1785, to the 5th of April 1786; *viz.* one male, and two female servants, which were all the servants retained by him during that time.

That Mr. Stanley died on the 19th of May 1786, and the said servants were discharged on the 20th of June following. The appellant further alledged, that, notwithstanding

standing the return of such servants were made for the greatest number kept in the preceding year, yet as the assessments are made for duties becoming due and payable quarterly in the current year, she, as executrix to Mr. Stanley, was only liable to pay for half a year to Michaelmas last, for the said servants, and the commissioners present being of that opinion allowed her appeal.

The surveyor for the crown, being present, was dissatisfied with such determination; because it appeared to him from the several clauses in the act of parliament, that Mrs. Arnold having made such return for the late Mr. Stanley, to the 5th of April 1786, the whole sums charged upon such servants respectively, were then become due and owing to his Majesty by Mr. Stanley, and were assessed accordingly; but, for the greater convenience of the persons by whom the said duties were payable, the act of parliament orders the several collectors appointed to receive the same, to collect them by four even and equal quarterly payments in the course of the succeeding year (being the times they receive the other taxes collected by them), therefore, unless Mrs. Arnold pays the whole year up to Lady-day 1787, she only pays one half of the several sums which she ought to have paid as executrix to Mr. Stanley as aforesaid, and there is a loss sustained of one half of the duties due and owing on the 5th day of April 1786, and payable in the year ending the 5th day of April 1787, as aforesaid. He therefore required that the case might be stated for the judges opinion thereon.

I am of opinion that the determination of the commissioners is *wrong*.

J. Eyre.

OXFORD,

OXFORD, WOODSTOCK.

Mr. Rowland, who rented an estate of Mr. Sayer, at Water Eaton, in Oxons, had a deputation from Mr. Sayer, lord of the manor of Water Eaton, as game-keeper, and was regularly enrolled at the quarter sessions for the said county, appealed from the assessment made upon the said Mr. Sayer, as lord of the said manor, for the said Mr. Rowland as game-keeper: upon which appeal the commissioners were of opinion, that Mr. Rowland, considered as a game-keeper, did not come within the meaning of the act as a menial servant, therefore not rateable; but the surveyor declared himself dissatisfied.

We are of opinion that the determination of the commissioners is *right*.

J. Skynner, and Three other of the Judges.

SURRY, CHERTSEY. *Hundred of* GODLEY.

James Head was employed as a labourer in the garden of Colonel St. Paul, at 1s. 9d. per day, he sometimes worked 6 days together, at other times only 3 or 4 days; and in the course of the last year he was absent, during his wife's lying-in, for two months and upwards, and never received any wages but in proportion to the days he was employed. He was paid every Saturday, and neither eat, drank, or did any business whatever in the house; on the contrary, was frequently employed in husbandry business, and considered in all respects upon the footing of two or three other labourers employed at the same time in the garden, who had not been charged. Colonel St. Paul, during the

time aforesaid, could not find a gardener to his liking, nor had been able to meet with one within the last two months.

The surveyor finding no gardener charged, and dissatisfied with the adjudication of the commissioners, made a surcharge of the said James Head, against which Colonel St. Paul appealed.

We are of opinion that the determination of the commissioners is *wrong*.

J. Skynner, and Eight other of the Judges.

C A S E S
ON THE
D U T I E S
UPON
HORSES AND CARRIAGES.

N n 4

C A S E S

RELATING TO THE DUTIES ON

HORSES AND CARRIAGES.

GILLING-WEST HUNDRED, *in the North Riding
of YORK.*

THOMAS BEVERLEY, a freeholder of 5l. John Coats, a farmer of 80l. and John Clarkson, a copyholder of 40l. a year, severally appealed against a surcharge made by the inspector, who had charged them to the horse duty: being sworn, it appeared that their horses were kept for the purpose of husbandry, and that they never rode them but to *church or market*.

The commissioners being of opinion, that by the act of 26th Geo. III. to explain and amend the acts of 24th and 25th Geo. III. they were not liable, relieved them from the surcharge.

Mr. John Jones, the inspector, being present, declared himself dissatisfied with the determination of the commissioners, and requested the case might be stated for the opinion of the judges thereon.

We are of opinion, that the determination of the commissioners is *wrong*.

Ja. Eyre, Ar. Macdonald, B. Hotbam.
Richard

Richard Whalley, of Dont, being assessed for keeping a horse, he appealed against the same, alledging that he is not liable, as having a small estate of his own that was let about two years ago for the sum of 17l. 10s. per annum, out of which he pays his mother an annuity of 6l. a year for life. The said Richard Whalley has no other employment or calling, but gets his livelihood solely by occupying this estate; upon which the above commissioners thought him not liable. Mr. Wilkinson, the surveyor, not being satisfied with this determination, as the said Richard Whalley has an interest of 11l. per annum in the said estate; therefore Mr. Wilkinson requested a case, to which the said commissioners have agreed.

We are of opinion that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Hotham.

WAPENTAKE OF ALLERTONSHIRE, in the
North Riding of YORKSHIRE.

Robert Ainslie, of Romanby, in the said Wapentake, appealed against an assessment made upon him for a three-horse cart, kept by him in the township of Romanby afore said.

The said *Robert Ainslie* occupies his own lands, in the said township of *Romanby*, of the yearly value of 75l. for the purposes of agriculture; keeps a team of horses and a cart with two wheels for manuring and tilling the said lands; but with the same cart and team of horses he likewise fetches the coals used in his own family from the pits

pits (which are near 30 miles distant), and performs his statute duty for the repairs of the highways within the said township.

We, the commissioners present, judging that the said cart and team of horses is not within the letter of the exemption contained in 23d Geo. III. cap. 66, sect. 3, which exempts from the duty carriages with two wheels employed in agriculture *only*, confirmed the said assessment; with which determination the said *Robert Ainslie* being dissatisfied, requested the case might be specially stated, and signed by us, for the opinion of the judges thereon, which we have hereby stated and signed accordingly.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes.

WOOTON HUNDRED, in the County of OXFORD.

Mr. John Burt, of Steple Aston, in the said hundred and county, innkeeper, appealed to the commissioners against the surcharge made by Mr. Howlett, the surveyor, on the said Mr. Burt, in respect to one horse, which he uses himself as a saddle-horse occasionally, and which horse he takes out and pays a licence for as a post-horse, under the Post-horse Act. The commissioners present have determined, that the said John Burt is taxable for such horse, insisting, that notwithstanding a licence is taken out for such horse as a post-horse, yet as he is used occasionally as a saddle-horse by Mr. Burt, he is not exempted from the saddle-horse tax; but Mr. Burt, being dissatisfied with the determination of the commissioners, alledging, that, as
he

he takes out a licence yearly for post-horses, his horse, which he uses occasionally himself, is not liable to the tax under the Saddle-horse Act, and therefore has desired us to state this case.

We are of opinion, that the determination of the commissioners is *right*, for the reasons given by the commissioners.

H. Gould, E. Willis.

WEST RIDING OF YORKSHIRE, *to wit, Staincross Wapentake.*

Timothy Overend, of Darton, butcher; David Tyas, of Denby, cordwainer; and Joshua Gaunt, and James Hurst, of the same place, worsted manufacturers, and weavers of shalloon; and Thomas Houghland, of Darton, farmer, as well as owner of some little estates in that and other neighbouring townships, all in the Wapentake aforesaid, being each of them charged with the duty for one riding horse respectively, by the assessors of their respective townships, did severally appeal against the said charge, alledging that they never ride any horse kept by them but to church and market, and each of them took the following oath:

I, *A. B.* do swear, that I, or any other person with my knowledge, never rode any horse, mare, or gelding kept by me from the 10th day of October 1784, to the 5th day of July 1785, or any time within the said 10th day of October 1784, and 5th day of July 1785, except to or from market, or church, or other place of public worship, or to or from plough or pasture.

Upon

Upon which the commissioners then assembled disallowed the said charges so made by the said respective assessors, and ordered the said Timothy Overend, David Tyas, Joshua Gaunt, James Hurst, and Thomas Houghland, to be severally discharged of the duty.

But William Wardell, the surveyor, being present, declared himself dissatisfied with such order and determination, alledging, that the said Timothy Overend, riding to several different neighbouring towns and villages to purchase calves or other cattle, when no market is kept; and the said David Tyas, to the tanners, to buy leather, and to towns and villages, to sell his shoes when made; and the said James Hurst and Joshua Gaunt to several parts of the kingdom, where no public market is kept, to purchase wool, and after to the walk-mill with their pieces, and other places, with their worsted to weave, &c. and the said Thomas Houghland to the mill, with corn to grind, &c. for his family's use, or to the smith's shop with his horses to shoe, is giving too extensive a scope to the word *Market*, and cannot be construed within the meaning of the act, which says, "And to no other place, or for no other purpose of riding; and, therefore, the said surveyor requested the cases upon which the questions arose to be specially stated.

We are of opinion, that the determination of the commissioners is *wrong* as to all, except Thomas Houghland.

H. Gould, E. Willes.

On the appeal of Mr. Blundstone, and Mr. Williams, innkeepers; at Falmouth, within the Hundred of Kirrier, in Cornwall, to the commissioners for the said Hundred of Kirrier,

Kirrier, by virtue of the acts of parliament of 24th and 25th George III. for granting certain duties on horses, it appeared that the surveyor had surcharged the appellants for the horses kept by them for drawing their chaises and carriages, and those let to hire to travel post, &c. and the appellants insisted that they were exempt under the 15th section of 24th Geo. III. cap. 31. The commissioners, not discerning in the reference to the former act an exemption from future taxation clearly expressed, confirmed the surcharge under the 37th section 25th Geo. III. cap. 47.

The appellants being dissatisfied with our determination, request us to state this case for the opinion of the judges.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willis.

**PLOUGHLEY HUNDRED, in the County of
OXFORD.**

John Osmond, of Bicester, appealed against the surcharge of Mr. Geo. Howlett, surveyor, for one horse; he is a farmer and butcher, keeps four horses, two only for riding, the others for packing and drawing. The appellant thinks himself chargeable for two horses only, the other horses being used in his farming business, and for packing his meat on.

The commissioners allow his appeal, and disapprove of the surcharge.

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The surveyor apprehending the appellant liable to be charged for three horses, as they are occasionally all rode, and not any two kept for the purpose of packing and drawing alone, desires the case to be stated specially, and submitted to the determination of the judges.

We are of opinion, that the determination of the commissioners is *wrong*.

H. Gould, E. Willes;

SUFFOLK.—CASE.

Edmund Abbott, whitesmith; Robert Barratt, bricklayer; Thomas Brame, baker; John Carver, bricklayer; William Cleveland, carpenter; Joseph Derry, innkeeper; Edward Freeman, baker; Thomas Manning, carter; William West, butcher; and Simon Wood, butcher; all residing in the parish of Lowestoft in the county of Suffolk, each of them keeping and using one horse in their respective employments, upon their respective appeals declared upon oath, that such their horses were *bona fide* kept by them merely for the purpose of carrying on their respective trades and occupations; and that without such trades or occupations they should not keep nor have any use for such horses.

We, the commissioners, therefore, allowed the appeal; but as the appellants would not make oath that they never had accidentally, upon any occasion, ridden their said horses, except for medical assistance, &c. the said Mr. Brown was dissatisfied with our determination.

We are of opinion, that the determination of the commissioners is *wrong*, if the appellants did occasionally ride their horses for other purposes.

J. Eyre, Ar. Macdonald, B. Hobham.

Richard

Richard Watſon of Stoke, near Guildford, is the owner of the ſtage-coaches which paſs from Godalming in Surry to London: that he has four coaches employed in this buſineſs: that he had entered three coaches only: that the ſurveyor had ſurcharged him for the fourth coach.

The ſaid Richard Watſon appealed againſt the ſurcharge, and alledged, that although he had four coaches yet only three was in uſe at the ſame time, the fourth being kept in readineſs to be uſed, and ſometimes uſed when one of the others wanted repairing or ſtood by uſeleſs. The commiſſioners preſent allowed the appeal.

The ſurveyor expreſſed himſelf diſſatisfied with the determination of the commiſſioners, and alledged, that as the ſaid Richard Watſon uſed all the four coaches, running ſometimes one and ſometimes the other, although he did not uſe all the four at the ſame time, he ought to be charged with the duty for all the four.

I am of opinion, that the commiſſioners is *wrong*.

J. Eyre.

SHIFFNALL DIVISION OF THE HUNDRED OF BRIMSTREE, IN THE COUNTY OF SALOP.

At a meeting of the commiſſioners, held at Shiffnall, in the ſaid diviſion, on the 11th day of January 1791, being the day appointed for hearing and determining appeals reſpecting the aſſeſſments of the current year, commencing from the 5th day of April laſt, and ending the 5th of April next enſuing.

The Rev. John Chappel Woodhouſe, clerk, rector of Donnington, appealed againſt the aſſeſſment for the pariſh of Donnington, in the ſaid diviſion, for the ſaid current
year,

year, which charges him with the duty for five horses kept for riding, &c. and the said appellant, on his oath, saith, that he hath not kept or used more than four horses for the purpose of riding, &c. at any time during the current year (commencing the 5th day of April last, and ending the 5th day of April next), for which time the assessment is made; and saith, that he had no notice given to him, or left at his dwelling-house (to his knowledge), for him to make his return of horses, &c. for the current year. The said Mr. Woodhouse further saith, he did keep five horses for riding, &c. the year previous to the 5th day of April last, and for which he paid the duty last year.

The commissioners having heard the complaint, have determined the appeal, and allowed the appellant's objections to be just, and that the assessment should be regulated so that the appellant should not pay the duty for more than four horses kept for riding for the current year, commencing the 5th day of April last, and ending the 5th of April next. But Mr. Kerry, the surveyor for the crown, being present at the said appeal, objected to the determination, as contrary to the act imposing such duty, insisting that the said assessment is right, and that the appellant should be assessed for five horses, and pay for them this present current year, notwithstanding he keeps or uses, or has kept or used, but four horses since the 5th day of April last, and although he paid the tax for his five horses the last year; insisting, that the meaning of the act is, to assess persons for the current year for the number of horses they kept the year preceding, and not for what horses they kept during the current year; and referred the commissioners to the 20th and 21st sections in the said act for his explanation.

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But the commissioners did not apprehend those clauses ought to govern their determination, and conceive the true meaning of the act to be, that every person ought to be assessed for the true number of horses, &c. kept during the current year for the same current year, without being bound to assess persons for the current year for the number of horses kept in the year preceding, which had been settled and paid for the year preceding the 5th of April last.

And conceive that the tax is a quarterly tax, with quarterly appeals, in like manner as the taxes on houses, windows or lights, are assessed, and appeals heard thereon; and such is, or ought to be, the true construction of the said act of the 25th Geo. III. cap. 47, as appears by sections 7, 11, 14, and 15, and which govern the sections 20 and 21, mentioned by the surveyor.

We are of opinion that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Hotham.

UPPER DIVISION OF THE LATH OF SCRAY IN KENT.

Joseph Wraight appeals from a surcharge made on him by Stephen Partridge, surveyor.

The said Joseph Wraight is the owner of a stage-coach which he drives from Sittingbourne to Canterbury and back again, six days in every week, and for which coach he pays the duty of one penny per mile.

The surveyor has surcharged him for the horses used in drawing such coach; and which horses are not employed for any other purpose.

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The commissioners have confirmed the said surcharge; with which determination the said Joseph Wraight being dissatisfied, this case is stated for the opinion of the Judges thereon.

We are of opinion, that the determination of the commissioners is *right*.

J. Eyre, Ar. Macdonald.

SURRY.

Mr. Andrew Collyer of Farnham appealed against a surcharge made on him by the surveyor for two four-wheel carriages, and it appeared on his examination that he has entered two that travel as stages between Southampton and London every day (Sundays excepted), one up and the other down; that he has two other four-wheel carriages, which are kept at Farnham, to receive the passengers and parcels as soon as they arrive, and also to supply the place of either of the others, in case of an accident or want of repair, which are the two carriages Mr. Collyer is surcharged by the surveyor; that there never are but two carriages on the road at the same time, and that he never used them on any other occasion whatever.

Mr. Robert Clinch of Farnham also appealed against a surcharge made on him by the surveyor for one four-wheel carriage; and it appeared on his examination, that he is in partnership with Mr. William Clark of Portsmouth, coach-master, who brings up passengers from Gosport as far as Farnham in a coach, and he (Clinch) carries them on to London in another coach, and returns the next day, and the first-mentioned coach takes them back to Gosport, which said first-mentioned coach is entered at Portsmouth; that they never have but one coach on the road at the same

tions, and that they never use them on any other occasion whatever. Respecting the partnership, it appeared they were fully so in every respect, excepting their horses and their keep, each partner finding and keeping his own.

On hearing the above appeals, the commissioners were unanimously of opinion, that the said appellants ought not to pay for the said carriages, it appearing that no evasion was meant, but merely a matter of convenience, as they can carry on their respective business without those extra carriages; therefore did not confirm the said surcharges; but the surveyor being dissatisfied, alledging that passengers might be conveyed from the Land's-End to London on the same grounds, desired a case might be stated for the opinion of the Judges.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Hatham.

ESSEX.

Mr. Walter appealed to a charge made on him by the assessors of the taxes for the town of Maldon, for one four-wheel carriage. The said appellant urged, in defence of his appeal, that he had given notice to the assessors that he should appeal to the said commissioners to be relieved for the second half-year, as he had not made use of his carriage since Michaelmas last; and that he did not intend to make use of it till the 5th day of April next, therefore was not liable to be charged for the second half-year.

But the commissioners who were present, after hearing and considering the same, were unanimously of opinion, that the said appellant ought not to be relieved, being an annual assessment, and therefore confirmed the said charge.

We

We are of opinion, that the determination of the commissioners is *right*.

J. Eyre, Ar. Macdonald, B. Hotham.

KENT,

HUNDRED OF DARTFORD AND WILMINGTON.

Edward Willet and Thomas Warton appealed against the surcharges made upon them respectively, for one chaise with four wheels. It appeared that the appellants are inn-keepers at Dartford, and that the appellant Willet was assessed and paid for six chaises or carriages with four wheels, and the appellant Warton for five, from a list delivered by them to the assessor; that each of them kept one chaise with four wheels in addition to those for which they were respectively assessed, and that such additional carriage was kept for no other purpose than to be made use of when any of their other carriages for which they were assessed should be out of repair and unfit to travel, as frequently happened, and that neither of them ever made use of such additional carriage on any other occasion, or at any other time; the commissioners therefore disallowed the surcharge.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Hotham.

MIDDLESEX.—HOLBORN DIVISION.

Thomas Brooks, John Fidler, Daniel Whartonfield, and William Simcoe, all of the parish of St. Andrew, Holborn, in the said county, appealed against the assessment made upon them for the *additional* duty on post-chaises,

chaises, glass coaches, and horses; and, being examined upon oath, alledged that they ought not to be rated to the said duty, they being licensed coach-masters; that their carriages and horses are let to hire for travelling post for a day, or any less period of time, or by the mile, or from stage to stage; for which purpose they issue stamp-office tickets. At other times they let such carriages and horses for two, three, or more days successively by certificates, for which no duty is paid; that their names and places of abode are painted on their carriages.

Matthew Ashton, of the said parish, also appealed against the said additional duty; alledging that he keeps mourning coaches for the purpose of letting them to funerals; that when they are let within the cities of London and Westminster, or to go the distance of five miles from Temple Bar, they are worked with a hackney-coach figure; and when for a day, or any farther distance than the said five miles, he issues stamp-office tickets; but when they are let to go in the country for two or more days he issues a certificate for which no duty is paid: that his name and place of abode are painted on his carriages.

The surveyor for the crown being heard in support of the charge, contended that the exemption contained in the act for laying the additional duty on carriages and horses, was intended only to exempt those solely let to travel post by the mile, or from stage to stage, or for a day, or less period of time; and that carriages and horses let for two or more days by certificate do not come within the meaning of the exemption, as no travelling duty is then charged.

The commissioners having taken the case into consideration, were of opinion the appellants were not chargeable with the additional duty, and therefore discharged the

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rate; but the surveyor being dissatisfied, requested the case might be stated for the opinion of the Judges thereon.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald, B. Hotham.

BEDMINSTER HUNDRED.

Grove Hart and John Child, both residing within the said division, appealed from a charge of the duty of one horse each. It appeared upon oath before the commissioners, that the said Grove Hart and John Child each occupy an estate of their own, the value of which respectively is about 40l. a year, and ride their horses only for farming and managing such estates; but the commissioners not considering them within the meaning of the clause in the amendment of the 26th Geo. III. exempting persons occupying a farm of the rent or value of less than 70l. a year, would not relieve them, whereupon they demanded a case

I am of opinion, that the commissioners are *right*.

J. Eyre.

ESSEX, DIVISION OF WITHAM.

Daniel Clark, of the parish of Great Coggeshall, in the said county, servant to Benjamin Denton, of the said parish, waggoner or common-stage carrier, appealed to the surcharge made upon him for one horse, which horse he, the said Daniel Clark, keeps for the sole purpose of

the appellant's house by the assessor; on the back of which notice the appellant returns two four-wheeled carriages, viz. the one for his family, the other his official carriage.

On or about Michaelmas 1786, the appellant pays the collection for both carriages for one whole year, from 5th of April 1785 to the 5th of April 1786.

At Michaelmas 1786, the appellant, being no longer sheriff, parts with his official carriage to his successor in office.

The 5th April 1787, assessor leaves the like notice as before, and appellant, in order to conform to such notice, returns two four-wheeled carriages (the directions contained therein being for the inhabitant to make a return of the greatest number of carriages, &c. kept in the preceding year, that is to say, between the 5th of April 1787 and the 5th of April 1786), although the appellant had parted with his official carriage at Michaelmas 1786, as before stated.

At Michaelmas 1787 collector calls for payment, according to the return made by appellant, viz. for two four-wheeled carriages: appellant contended, that, having parted with one of his carriages at the time afore-said, having kept such carriage only one year, viz. from Michaelmas 1785 to Michaelmas 1786, he was only liable to pay for one carriage between 5th April 1786 and 5th of April 1787.

We, the said commissioners, considering that the duty assessed upon carriages is an annual charge from April in one year to April in the year following, and subjecting the person keeping a carriage (though but for a month in the year) to the payment of the whole sum assessed for the
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the year; are of opinion, that the said Brook Watson kept such official carriage between the 5th of April 1785 and the 5th of April 1786, and also between the 5th of April 1786 and the 5th of April 1787, he is liable to pay the duty for such official carriage from April 1786 to April 1787, as well as from April 1785 to April 1786, for which he has paid.

I am of opinion, that the determination of the commissioners is *right*.

J. Eyre.

ESSEX, HINCKFORD HUNDRED.

William Digby, of Halsted, miller; Joseph Elsdon, of same, butcher; Joshua Thurston, of same, miller; James Ellis, of Tellsted, wheelwright and baker; John Baldwin, of the same, yeoman; William Tiffen, of Bocking, miller and baker, and Richard Adcock, of Great Saling, butcher and baker; and many other persons in the like predicament of the above-mentioned persons, all in the hundred aforesaid, came and severally appealed against a surcharge made on each and every of them for one riding-horse; alledging, that they never ride or use any horse kept by them but as under, viz. the said William Digby for fetching and carrying grist to and from his mill, and carrying out flour, and going to market, and for no other purpose: the said Joseph Elsdon for fetching home sheep, lambs and other goods; carrying out meat, and in going to farm-houses and fairs to buy cattle, and for no other purpose: the said Joshua Thurston for the purpose of drawing in a cart for carrying out meal and flour, and riding

riding to and from market, and for other purposes in his business, and occasionally to go and see a friend: the said James Ellis for the purpose of drawing in a cart and carrying ploughs, harrows and other things in his wheelwright's business, and fetching home flour, and occasionally riding his horse to market to buy goods and bring home the same, and for no other purpose: the said John Baldwin, occupier of a farm 38l. a year, on which is a small malt-house; for the purpose of drawing in a cart and waggon, and for carrying out malt, and occasionally riding to market and a place of worship, and for no other purpose: the said William Tiffen for the purpose of drawing in a cart, and carrying out meal, flour and bread, and riding to and from market, and occasionally for collecting in his debts, and for other purposes in his said business of a miller and baker: and the said Richard Adcock for fetching home sheep and lambs, and carrying out meat and bread, and occasionally riding to markets and fairs, and for no other purpose.

The commissioners were of opinion, that not any or either of the said several respective persons were chargeable with the duty for a riding-horse.

But Mr. Bowtell, the surveyor, declared himself dissatisfied.

We are of opinion, that the determination of the commissioners is *wrong* as to Joshua Thurston and William Tiffen, and *right* as to the others.

J. Eyre, Ar. Macdonald, B. Hotham.

ESSEX. FRESHWELL HUNDRED.

Joseph Cracknell, who occupies a farm in the parish of Hempsted, in the said hundred, of the yearly rent of 34l. rides his horse to buy malt which is delivered to him, after which he retails the same in small parcels and carries it out on his horse, and rides the same to purchase suckling calves, which he fattens himself, and never uses his horse for any other purpose of riding: and John Maskell, of Great Sampford in the said hundred, butcher, keeps a horse which he rides in his business to buy calves, sheep, lambs, &c. which he usually brings home on his horse, and, after killing them, carries the same out to his customers; and rides him on no other account whatever. The said Joseph Cracknell and John Maskell, being each charged by the assessors of their respective parishes with the duty for one riding-horse, did severally appeal against the said charge.

The commissioners being convinced, on the appeal of the said Joseph Cracknell, that he does not always buy his malt at a public market, but rides to the different makers of malt, and purchases of several persons at their houses, which we think is riding his horse as not allowed by the last act of parliament to explain and amend the two preceding acts for the chap. 79, for what purposes a horse may be rode: and also being convinced, upon the appeal of the said John Maskell, that he does not always bring home the calves, sheep, lambs, &c. the same day he buyeth them, but that he goeth for them on a future day, we apprehend, therefore, under the last act to explain and amend the two preceding acts, no person may ride a horse
under

under the above circumstances, but in going for a load, or on returning from carrying one, except in those cases set forth and allowed of in chap. 79, and therefore did not allow their appeal. The said Joseph Cracknell and John Maskell being dissatisfied, &c.

I am of opinion, that the determination of the commissioners is *right*.

J. Eyre.

CITY OF COVENTRY.

Thomas Soden, the keeper of a large inn in Coventry, called the King's Head, and also a proprietor of three public stage-coaches, one of which sets out from Coventry to London every evening except Saturdays; another goes from Coventry to Birmingham every morning, and returns the same evening; and the other goes from London to Liverpool three days a week; appealed against a surcharge of 20*l.* made on him by the surveyor of the crown, for not entering twenty horses by him used in working the said stage-coaches. And it appearing to the commissioners, on the hearing of the said appeal, that the said horses so surcharged were kept and employed in working the said public stage-coaches only, and that, under and by virtue of an act of parliament made and passed in the 25th year of his present Majesty, a duty of 7*l.* is yearly paid by the said Thomas Soden for each public stage-coach so worked by him as aforesaid; and that a duty of 5*s.* for a licence for each coach is annually paid, as also 3*d.* a mile for each mile the said public stage-coaches travel; they were of opinion that the said Thomas Soden ought

ought not to be charged for each horse so used in working the said public stage-coaches, and accordingly discharged the appellant from the said surcharge. But Mr. Evans, the surveyor for the crown, as officiating surveyor for Edward Hays, the surveyor of this district (who through illness was unable to attend his duty), declaring himself dissatisfied with the said determination, conceiving the appellant (notwithstanding the annual payments of 7l. 5s. for each coach, and the 1d. per mile duty for every mile the said coaches travel) ought to be charged for the whole number of horses by him used in drawing such coaches. We, therefore, the major part of the commissioners present at the said appeal, at the request of the surveyor, have stated and signed this case, and humbly submit it to the opinion of your lordships, whether the said Thomas Soden ought, under the circumstances of this case, to be charged with the duty of 10s. for each horse solely used in drawing the said public stage-coaches.

We are of opinion, that the determination of the commissioners is *wrong*.

J. Eyre, Ar. Macdonald.

BOROUGH OF NEWARK,
IN THE COUNTY OF NOTTINGHAM.

Mr. George Tomlinson and Mr. William Thompson, both of Newark aforesaid, severally appealed to the commissioners against a charge of 15l. 10s. made on the said George Tomlinson by the surveyor for sixteen horses, and of 13l. 10s. made by the surveyor on the said William Thompson for fourteen horses, used by them respectively
for

for the purpose of drawing in the mail and stage-coaches, of which they are proprietors, and also licensed for the purpose of letting post-horses. The appellants allege that they are exempt from the payment of the said charges (so made by the surveyor) by the act of parliament 24th Geo. III. c. 31, s. 15, which enacts, "That nothing therein contained shall extend to charge with the said duties any horse, mare or gelding *let to hire for travelling post* by the mile, or from stage to stage, or let to hire for a day or less period of time, by any post-master, innkeeper, or other person licensed for that purpose by the commissioners appointed to manage the duties charged on stamped vellum, parchment and paper." We, the commissioners present, being of opinion that such horses are liable, have confirmed the said surcharges; with which determination the said George Tomlinson and William Thompson being dissatisfied, required the case might be stated specially.

We are of opinion, that the determination of the commissioners is right.

J. Eyre, Ar. Macdonald.

Western Division of the HUNDRED OF BRIXTON, in the COUNTY OF SURREY.

Charles Rix, of Putney, appealed against a charge made on him by the surveyor, of double duty for twenty-four horses, used in his stage-coaches; and being examined upon oath stated, that he was a licensed post-master, and proprietor of the Putney stages, in which he employed twenty horses, and that he did not think himself

liable

liable to the said duty, as horses travelling from stage to stage were exempt from the 10s. duty; and further contended, that the travelling duty of 1d. per mile for every stage-coach, is in lieu of any travelling duty upon stage-horses, being upon the same principle as the duty of 14d. per mile for each horse used for drawing a post-chaise, &c. and that the duty was never laid upon stage-coaches till a duty was laid upon horses travelling post, being under the same act of parliament, and therefore conceives he ought to be relieved from the said surcharge.

The surveyor being also heard in support of the said surcharge, contended that the said exception of the 15th section of the act of the 24th Geo. III. for granting to his Majesty certain duties on horses, extends only to horses used by virtue of a licence for letting horses to hire for travelling post by the mile, or from stage to stage, or let to hire for a day, or any less period of time, by any innkeeper or other person licensed for that purpose, by the commissioners appointed to manage the duty charged upon stamped vellum, parchment, or paper, &c. and further urged, that no duty could be considered on stage-horses; for whether a stage was drawn by two horses or six, it only paid the 1d. per mile, and therefore contended, that proprietors of stage-coaches were chargeable with the 10s. duty per annum on each horse drawing the same.

The commissioners present at the hearing of the above appeal, having duly considered the same, confirmed the charge of twenty horses to the single duty only; with which determination the said appellant declared himself dissatisfied, &c.

We are of opinion, that the determination of the commissioners is *right*.

J. Eyre, Ar. Macdonald.

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RELATING TO THE DUTIES ON

POST-HORSES.

MICHAELMAS TERM, 29th GEO. III.

THE KING v. A. TOOLEY*.

THE defendant, who had been convicted in the penalty of 5*l.* under the 25th Geo. III. c. 51, for letting to hire a horse to Richard Gee, for the purpose of travelling post by the stage (to wit) from *Totness to Ab-burton, Devon*, and back again, not having a licence so to do from the commissioners of the stamp-office, appealed to the last Michaelmas sessions, Exeter, where the conviction was quashed, subject to the opinion of the court on the following case.

* The letting of a horse to hire for the purpose of going upon business from one town to another and back again in the compass of a day's journey, is not such a letting to hire as subjects the owner of the horse to the penalty imposed by the act 25th Geo. III. c. 51, s. 4, though he has not the licence which persons letting horses to hire for the purpose of travelling post are required to take out by that statute. The words *travelling post* in that act are to be construed according to the popular acceptations of them.

On the 4th of October 1788, Richard Gee, an apparitor of the spiritual court of the archdeaconry of Totness, in the diocese of Exeter, went to the appellant, who is a butcher of the town of Totness, and hired a horse of him to go from thence to Ashburton in the said county and back again; the price to be paid to the appellant for such hire amounted to 1s. 6d. and Richard Gee was to return with the horse to Totness the same day; and it also appeared, that the appellant was not a person licensed to let horses for travelling post. By the 25th Geo. III. c. 51, § 4, every postmaster, innkeeper, or person who shall let to him any horse for the purpose of travelling post by the mile or from stage to stage, shall pay annually 5s. for a licence for that purpose: by the 5th section, the duties are put under the management of the commissioners of the stamp duties; and by the 42d section, every horse hired by the mile or stage shall be deemed to be hired to travel post within the meaning of the act, although the person hiring the same do not go or travel several stages upon a post-road or change horses, and although at the stage or place at or to which such horses shall be hired there shall not be any post-house, and although there shall not be any post settled or established on the road upon which such horses shall be hired to go.

Bearcroft, Clapp, and East, were to have argued in support of the order of sessions; but soon after Bearcroft had begun the court desired to hear the counsel on the other side.

Fanbaw, Wood, Gibbs and Elliot, against the order of the sessions contended, that this case fell both within the letter and the spirit of the act of parliament; it was letting a horse to hire by the stage, which is declared by the act of parliament to be an hiring to travel post, and the

the words are in the alternative by the mile or stage; if there be a *terminus a quo* and *terminus ad quem* it is a hiring by the stage. Now here the horse was hired to go from one place to another; the bounds of the road were both ascertained, and the contract only extended to that distance. If the horse had been hired to go only from Totness to Ashburton, there could be no doubt but that it would have been an hiring by the stage, for the statute expressly declares, that a hiring from one stage only shall be travelling post, and the return from Ashburton to Totness cannot make any difference, for that would be to argue, that an hiring for two stages is not within the meaning of the act. The words of the statute are positive, and are sufficiently large to comprehend this case; now in the 4th section there is an exception in favor of horses used in hackney-coaches, then, if without such an exemption they would have been liable, the letting to hire in this case is subject to the duty, there being no exception to protect it.

LORD KENYON, *Chief Justice*.

The argument which has been argued would be well founded if the act had stopped at the words, "that every horse hired by the mile or stage should be deemed to be hired to travel post;" for if the legislature had only intended to subject every horse so hired to the duty, they would not have subsequently added so many nugatory words. But the act goes on to say, "that such shall be travelling post within the meaning of the act, although the person hiring the same do not travel several stages or change horses; and although there be not any post-house or established post-road." this proviso

is adapted to cases which exist in various parts of the kingdom, and particularly in the road from Chester to Bath, great part of which is not termed a post-road, & these persons do not travel from post-house to post-house, but they travel *quasi* post. If a person be in the popular sense of the words, travelling post, he is then within the meaning of the act: the popular sense of the words is to be retained, and when that is satisfied, the said section provides, that the circumstance there mentioned shall not exempt the person from paying the duty; but the person in this case, going on his business, to a market-town and back again, cannot possibly be said to be travelling post, either within the spirit or the words of this act, which was evidently not intended to extend to every case of hiring a horse, and unless it did, this case is not within it.

ASHHURST, *Justice*.

This cannot be a hiring to travel post either within the spirit or letter of this act. There is a great deal in what the counsel for the defendant said, that this sort of hiring is in effect a hiring for a day, with a restriction that the hirer should not go further than such a place. One neighbour lets his horse to another to go from Tottens to Ashburton and back again, which cannot be said to be travelling post within the popular sense of the words, and such was the meaning of the legislature.

GROSE, *Justice*.

If the legislature had intended that every person who lets horses to hire for any purpose, should take out a licence, the words "travelling post" need not have been

* Abstract from BULLER J.

inserted

inferred in the act. These words must have meant some thing, and they must be considered in that popular sense, except in those cases which the legislature has pointed in the 2d section, in the exposition of which I perfectly agree with my Lord Chief Justice. I do not know what the practice may be, but if the argument used in favour of the tax were to prevail, I think the consequence would be, that every clergyman within either of the universities who hires a horse for the purpose of attending his church would be equally liable to the duty of travelling post; but we cannot suppose that the legislature means to extend it to such cases. *Order of the Sessions confirmed.*

THE KING v. WEBBER.

Upon an appeal against a conviction on the 25th Geo. III. for levying a tax upon horses let to hire for the purpose of travelling post by the mile or stage, the defendants quashed the conviction, and stated a case for the opinion of this court; wherein it appeared, upon the evidence of J. Green, who was deputed post-master for the city of Exeter, that when any express has been delivered to him to be forwarded to London, he has uniformly caused them to be conveyed from Exeter to Honiton, being the first stage from thence, and 16 miles distant, by the defendant, who lets horses for that purpose; such express has been, in every instance within the knowledge of the said defendant, carried on horseback by a boy and

* A person who lets a horse to hire to carry a private express, must take out a licence under the 25th Geo. III. which imposes a tax upon horses let to hire for the purpose of travelling post.

a horse

express provided by the defendant, and Green has always paid the defendant 3d. a mile and 6d. for the boy, in the whole 4s. 6d. The defendant may send whom he pleases, or go himself with the express. On the 29th February, a waiter from the Oxford Inn brought an express to Green, directed to the Duke of Northumberland, to be immediately forwarded to London. Green inclosed it in another cover, directed it to the postmaster general in London, which is done in the case of all express, and sent it to the defendant Webber, who either came himself or immediately sent his servant to the post office; the said John Green delivered to Webber's boy the express which he so received, with directions to forward it immediately to Honiton. He thinks he has seen some express with *government service* written on the cover, but he does not remember that this was written on the present; he has since paid Webber 4s. 6d. for conveying the express to Honiton. It is his duty to forward expresses in the most expeditious way, and he thinks the most expeditious way is by a man and horse. He is allowed two hours and a quarter for conveying an express from Exeter to Honiton. The horse upon which the boy rode in carrying the express was the property of the defendant. Green pays the defendant one shilling a quarter for carrying expresses, and he was paid the said 4s. 6d. in the last account settled at Lady-day: *quia mori*. The Attorney General, Clapp, and East, in support of the order of the sessions, contended, first, that upon the state of the case it did appear, that this express was not forwarded upon a private account, but upon government service; for though the evidence is loosely stated in this respect, yet it sufficiently appears that this express was

was

was inclosed to the postmaster-general in the same manner as is done in all express, and that the money which the defendant received for carrying it was paid to him by the postmaster on settling his quarterly account; which, therefore, must have been deducted out of the public revenues; and as this defendant's contract was with the post-office on behalf of the public he could not have been implicated in any penalty by this act in sending such a private express, as he had no means of knowing that this was on any other account than that for which the contract was made. If, therefore, with respect to him, his express must be taken to have been forwarded on account of the King, the defendant was exempted from paying any duty arising out of such service by virtue of that prerogative which exempts the sovereign either immediately or immediately from the payment of taxes to be collected individually. This prerogative having never been questioned can only be proved in more modern times by the uninterrupted enjoyment of it; but it may be traced back as far as the tenants in ancient demesne, who being employed in tilling the king's grounds, were, in respect of such as Lord Coke (a) says, free and quiet from all manner of tolls in fairs and markets respecting husbandry, and of all taxes and talliages by parliament, unless especially granted; the same is observed in Fitz. Nat. Br. 31, from whence it appears, that the exemption extends to those who are in the immediate service of the king in respect of that service, as the occupation of these tenants in the case mentioned; it would also be absurd to levy the tax upon the defendant, inasmuch as the public would

(a) 4 Inst. 369.

be obliged to pay him so much more than they do now, which would be receiving with one hand and paying with the other. Upon this principle was the case of *Lord Amherst v. Lord Somers*, lately determined, in which it was held, that the colonel of a regiment, rendering stables for the use of the regiment by order of the crown, was not liable to be rated, because ultimately the expenses would fall upon the public; neither can it be said, that though the king and his servants might be exempt from the duty while the collection of it was in his own hands, yet that that exemption ceased when it was transferred to another; for the farmers of the tax were only enabled to so much as by law could be raised before; and, besides, this conviction is for not having taken out a licence, the sum for which is required to be received for the use of his Majesty, and it would be strange to say, that the King should exact a penalty for not taking out a licence to do an act which the defendant did, by the King's order, through the medium of a public officer. Supposing, however, that the court were of opinion, that it sufficiently appears on this case, that the express was charged on a private account, it still becomes a question whether this is such a sort of hiring as falls within the meaning of the act. The court lately decided, that the words *"for the purpose of travelling post"* were to be taken in their popular sense. Now, in that case, this person, who was only going one stage, and was to return back again on the same horse, could not be said to be travelling post, which rather implies a progressive travelling, because the obvious intent of the act was, to impose on a species of luxury, namely, the convenience which persons who were travelling from one place to another experienced by the expeditious

expeditious mode of accommodation with fresh horses to accelerate their journey. It is evident too that the legislature meant that the tax should be paid by those only who were accommodated by this mode of conveyance, and not by a person riding his own horse upon the business of another; and this forms another substantial objection to this conviction, for no principle can be better settled than that in order to fix a defendant with a penalty, he ought plainly to appear to be within the letter and spirit of the act, but here there was no contract for the hire of this, or for any horse; the defendant's contract was for the forwarding the express, and the mode of doing that was left entirely to his option; in his opinion, indeed, the most expeditious method was by a man and horse, but he was not bound by his contract to do so; he was only obliged to perform the stage in a given time; upon the same principle it might be concluded that a surgeon who was sent for by a patient, or an attorney who attended his client, would be liable to pay the duty as persons letting horses to hire for the purpose of travelling post, though they rode their own horses; the same might be said of a carrier who undertakes for a given sum to convey a parcel within a given time; but neither, in that case nor the present, can be said that the person sending the parcel or the express, in any manner hires the horse which carries it.

Erskine, Wood, Fawcett, Gibbs, and Elliot, *contra*, was stopped by the court.

LORD KENYON, *Chief Justice*.

This question depends on the construction of a short clause in the act of parliament, and it is true that under that act every letting to hire, is not a letting to hire for the

the purpose of travelling post; we were of this opinion in the case of the *King v. Tesley* in the last term; but, as we wished that our judgement should be satisfactory, we gave leave to the crown-officers to argue it again in case they had any doubts on the subject; and I am happy to find now that no doubt is entertained about it; and I have also had an opportunity of knowing since that determination; that our opinion coincides with that gentleman who drew the bill; now it has been argued here, that this defendant did not let a horse for the purpose of travelling post, according to the popular sense of those words; but it is on that very ground that my opinion is formed, and I think that a horse let to carry a letter by express, is in common parlance let for the purpose of travelling post; and if we look back to the history of former times, we find that this mode of conveyance was called not an express, but flying post. Perhaps if this had appeared to have been an express sent by the orders of government on public service, it might have been otherwise; but I give no opinion on that question; however as it is not stated in this case that it was a government express, it is impossible to entertain the least doubt on the question. Then it was objected that the defendant was not bound to pay this duty because the horse was ridden by his own servant; but that would equally apply to almost all cases of travelling post where the driver is the servant of the owner of the horse.

ASHHURST, Justice.

It has been argued that we must presume that this express was sent on the account of government, but it is incumbent on the party who claims the exemption, to prove that he comes within it, therefore we cannot presume it from the facts here stated, and the reverse of it appears.

appears. This case falls then within the words of the act of parliament, and if we consider that this was a tax on accommodation and luxury, and that every person sending express is supposed to be of ability to pay it, it comes also within the meaning of the statute, for it is in the popular sense a travelling post.

GROSE, J. of the same opinion.

Rule absolute for quashing the order of Sessions

THE KING v. JAMES COOK*.

The defendant having been convicted in two penalties of 10l. each before a magistrate of the town and liberty of Kingston upon Thames; one for letting an horse to hire by the mile for to be used in travelling post, without delivering to the person hiring the same a stamp-office ticket; the other for not inserting in his weekly accounts any account of his having let the horse to hire, contrary to the statute, &c. appealed to the Kingston sessions where the conviction was affirmed, subject to the opinion of the court on a case stating in substance as follows. The defendant is a postmaster of Kingston under the appointment of the postmaster-general, and is an innkeeper residing in that town, and is duly licensed to let to hire horses for the purpose of travelling post, pursuant to the directions of the above act. On the 5th June last, a certain letter or packet, addressed to his Majesty's postmaster-general in London, was brought to the defendant at his house at Kingston, being the post-office there, from the post-office, Guildford, by a man and horse

* The post-horse duty imposed by 25th Geo. III. is not to be paid for horses employed in forwarding a public express on the service of government.

hired

hired for the purpose, and at the same time was brought to him with the letter, a way-bill, which is as follows: "*For his Majesty's special service, to the several deputy postmasters between Portsmouth and London. [This bill directed them to use the utmost expedition in sending the express, and was signed Walsingham and Carteret, postmasters-general.]*" The defendant immediately on receiving the letter on the 5th June, forwarded the same, together with the way-bill, by a man and horse, to the postmaster general, at the general post-office, Lombard-street; it also appeared that a letter directed to his Majesty's principal secretary of state for the home department, was inclosed in the letter so addressed to his Majesty's postmaster-general, and that there was no other letter or paper inclosed therein; that letter was from his Majesty's Governor of Portsmouth, and was not upon any private business or concern whatsoever, but wholly related to the public concerns of this kingdom; it likewise appeared that the expence of conveying the express from Portsmouth to London was paid by the postmaster-general out of the revenue of the post-office, and that the defendant was paid or allowed by the postmaster-general, out of the revenue collected at the post-office, at the rate of 3d. per mile for conveying the same express by a man and horse, from Kingston to Lombard-street. The king's messengers, when they hire horses to go on the public service, always pay the duty for horses that are hired for such service. The postmaster-general is always paid for carriage of letters sent by or to any public officer or office whatsoever under government, though the letters are on the express service of government and relate to nothing else, except such letters as by act of parliament are allowed to pass free of postage, amongst which are all letters from and to his Majesty's principal
secretary

Secretary of state; and from and to his Majesty's postmaster-general. The defendant did not at the time of letting the horse to hire for the purpose aforesaid, deliver to the post-boy who rode the horse and conveyed the express from Kingston upon Thames to London any stamp-office ticket, as by the said act is required to be delivered to the person hiring any horse for the purpose of travelling post, by the mile or stage; and the defendant did not insert in the weekly account delivered by him to the proper officer, authorised by the commissioners for managing the duties on stamped vellum, &c. to receive the weekly accounts of the postmasters, innkeepers, and other persons licensed to let post-horses in pursuance of the act, any account of the hiring or letting to hire, of the horse for the conveyance of the express.

Shepherd and *Marryat* in support of the order of sessions: The words of the act on which this question arises being general; namely, "*that far and in respect of every horse hired by the mile or stage to be used in travelling post, &c. there shall be charged a duty,*" &c. and the 15 sec. having inflicted a penalty on every postmaster, innkeeper, &c. who shall neglect to receive the same, or to deliver a ticket, &c. all persons are *prima facie* included, and therefore it is incumbent on the other side to shew a ground for exemption in this particular instance. It has been already decided; in the case of the *King v. Webber*; that an express as such is not exempted, though sent through the medium of the post-office; that indeed was the case of a private express, but there is no foundation for any distinction between that and a public express; for reasoning by analogy from the 4 Geo. III. c. 24. (the General Post Act) it appears that the exemptions from the duties thereby imposed, are altogether personal and attached to the characters of the secretaries of state and postmaster general, and extend

tend to all letters sent or received by them without any distinction of such as relate to public or private concerns, which also shews that without such particular exemptions the legislature supposed that every description of persons, whether acting in official employments or otherwise, would be liable to pay the duty for every letter sent or received by them; if the exemption had been intended to arise in respect of the nature of the service being for the public, it would also have been extended to every other public office; but it never was pretended that letters received by such other offices not included within the exemptions in the act, were not liable to pay the postage though written on the public account; now as no such exemptions are introduced in this act in favour of public expresses, it is fair to infer that the legislature did not intend that they should be exempted. In the case of *Lord Amberst v. Lord Somers* *, the exemption from the rate did not arise in the respect of the public service, but because in that case the plaintiff could not be said to be the occupier. There seems to be no more reason for excusing the postmaster-general from the payment of this particular duty, than from the land-tax, excise, or other duties; nor why, if he should be exempted, other public offices should not have the same exemption, whereas it is well known that all those offices pay taxes of every description: there is an additional reason for making public expresses liable to the duty, because no means are left to the tax-gatherers of ascertaining which is a public or private express, they being both forwarded in the same manner; it may also happen that the same cover may contain a private as well as a public express, which will introduce another difficulty, whether the private express

* 2 Vol. Durnford and East's Rep. 372.

should

should be then exempt from the duty. *Per Buller, J.* That difficulty is easily solved, for if the horse be not exempted in *totò*, there is no exemption at all, and the individual must pay the duty.

Bearcroft and Russell, *contra*, were stopped by the court.

LORD KENYON, *Chief Justice.*

Generally speaking, in the constructions of acts of parliament, the King in his royal character is not included, unless there be words to that effect; this has been likened to several cases to which I cannot by any means assimilate it; it has been said that if the duty be not paid for such an express as the present, because it related to public business, the excise duties will not be paid at the public offices; but exciseable commodities are things *promiscui usus*, on which the duty is payable before it is known by whom they are to be consumed; it was very properly decided in *R. v. Webber*, that a conveyance by express is not exempted from the payment of the duties imposed by this act of parliament, if there be any immediate subject on whom the tax will fall, but this is the case of a public express on the service of government; the statute 25 Geo. III. c. 51, s. 4, enacts, "*that for and in respect of every horse hired by the mile or stage to be used in travelling post, there shall be charged a duty of 1½d. for every mile such horse shall be hired to travel post;*" and the 15th s. enacts, "*that the postmaster shall ask, demand, and receive of and from the person or persons hiring the same, the sum of 1½d. per mile;*" &c. Now in this case who can be said to be the person hiring the horse? The packet was sent for the use of government, and it passed through the hands of the different postmasters, who forwarded the express in consequence of

an official duty incumbent on them, but they cannot be said to be the persons hiring the horse within the meaning of the act. My opinion proceeds on the ground that this was on the service of government, and the case states in express terms, that the packet contained a letter directed to one of the principal secretary's of state, and that it was not on any private business whatever, but wholly related to the public concerns of this kingdom. Now although there is no special exemption of the king in this act of parliament, yet I am of opinion that he is exempted by virtue of his prerogative in the same manner as he is virtually exempted from the 43d Eliz. and every other act imposing a duty or tax on the subjects, and I understand that the horses carrying the mail were never deemed liable to the post-horse duty.

The three other judges concurring,

Order of Sessions quashed.

RADFORD *qui tam* v. MINTOSH *.

[3 T. R. 632.]

This was an action on the statute 27th Geo. III. c. 26. The first count in the declaration stated, that after the first

* In an action for penalties on the post-horse act, brought by the farmer of the tax, it is not necessary for the plaintiff to give in evidence his appointment by the Lords of the Treasury, or the Commissioners of the Stamp Duties, authorized by them; proof that the defendant has accounted with him as farmer for the duties is sufficient. The offence may be laid to have been committed with intent to defraud the farmer and not his Majesty. If the offence charged by the letting and not accounting for divers (to wit) eight horses, proof that the defendant let and did not account for five, will support the declaration. The statute requires that the account shall contain the number of horses and miles, and the names of the drivers, but no penalty is inflicted for not inserting the amount of the duties received by the postmaster, therefore if the declaration only charge that the defendant made false accounts (to wit) by not inserting the amount of duties received, judgement may be arrested after verdict for the plaintiff.

of

of August 1785, mentioned in a certain act made in the 25th year of the present reign, intituled, "An Act, &c." (25th Geo. III. c. 51.) and also after the first of August 1787, and within six calendar months before the commencement of this suit (to wit) on the 18th November 1789, at Driffeld in the county of York, the defendant then and there, being a person letting horses to hire for the purpose of travelling post by the mile, and from stage to stage, and being duly licensed according to the form of the statute in such case made and provided, to wit, at, &c. did let divers (to wit) two horses to hire by the mile or stage, to be used in travelling post in Great Britain; that is to say, from Driffeld to Bridlington Quay in the county aforesaid, the same being a great distance, and then ascertained, to wit, fifteen miles, and did upon such letting to hire, then and there receive to and for the use of the plaintiff, who sues as aforesaid (the said plaintiff being then and there the farmer or renter of rates and duties in that respect granted by the first-mentioned act of parliament), according to the form of the statute in such case made and provided, of and from the person hiring the said horses a large sum of money, to wit, 1½d. per mile for each of the said horses for each mile the said horses were hired to go, to wit, fifteen miles, amounting in the whole to a large sum of money, to wit, the sum of 3s. 9d.; yet the defendant not regarding the statutes, &c. after he had received the said sum of money as and for the rates and duties as aforesaid, to wit, on, &c. at, &c. was guilty of making false accounts in respect to the said rates and duties as aforesaid, that is to say, in that he did not at any time in the weekly accounts kept by him for that week, wherein he so received the said money, as last aforesaid, under and by virtue of the statute in such case made and provided,

account for the said sum of money so received by him as last aforesaid, but wholly neglected and omitted so to do; and after the receipt of the same, to wit, on &c. at &c. attended, delivered in, and passed his said account, wherein the said sum of money ought to have been inserted as aforesaid, in pursuance of the said statutes in that case made and provided, the said sum of money not being accounted for therein; and defendant did not at any time account for the same, with intent to defraud the plaintiff, who sues as aforesaid of the said rate or duty imposed by the said first-mentioned act, and by him received as last aforesaid, contrary to the form of the statute, &c. whereby, &c.

The fifth count was nearly similar to the first, except that it stated that the defendant had let divers, to wit, eight horses, &c.

At the trial at the last Lent Assizes at York, before Judge Buller, a licence to let post-horses was produced in evidence, granted by the plaintiff to the defendant; but it did not appear on the instrument whether this licence was granted by the plaintiff in the character of collector for the duties, or of farmer-general; but at the bottom of it was a memorandum signifying that application must be made to the farmer-general of the duties to renew this licence annually: and on this piece of paper several entries were made by the defendant. It was also proved that the defendant had on several occasions accounted with the plaintiff for the duties collected under this act, but had omitted in this instance the sum stated in first and fifth counts, though, instead of having let eight horses, as alleged in the fifth count, he had only let five. No grant of the duties to the plaintiff was produced either by the lords of the treasury or from the commissioners of the stamp-office, as duly authorized by them (vide 27th Geo. III.

c. 26, sec. 1.); but the plaintiff relied on an appointment by the commissioners of the stamp duties*, who had only a general commission under the great seal granted to them before the passing of this act of parliament: it was first objected on the part of the defendant, that the plaintiff who sued as farmer-general, had not proved himself to be so, because a legal appointment could only be made either by the lords of the treasury or by the commissioners of the stamp duties, duly and specially empowered by them; and secondly, that the evidence on the fifth count did not correspond with the declaration, for it was stated that the defendant had let to hire eight horses, whereas the plaintiff only proved a letting of five, and this being a contract of hire, it ought to have been set out correctly. A verdict was taken for the plaintiff for two penalties on the first and fifth counts, with liberty to the defendant to move to enter a nonsuit if the first objection were well founded, or to enter a verdict for the defendant on the fifth count, if he were right on the second objection.

A rule for that purpose having been obtained,

Law, Cockell, serjeants; *Wood, Lowndes* and *Wigley*, now shewed cause, contending that as the defendant had taken a licence from the plaintiff, and accounted with him farmer-general, he was estopped to dispute the title of the person under whom he claimed, in the same manner as a lessee is precluded from disputing his lessor: and however disputable it may be, whether or not the defen-

* Which enacts, That it shall be lawful for the lord high treasurer, or the commissioners of the treasury, either by themselves or by his Majesty's commissioners for managing the duties on stamped vellum, &c. thereunto duly authorized for that purpose, under the hand and seal of the lord high treasurer, or under the hands and seals of the commissioners of the treasury, to let to farm the duties, &c.

dant acknowledged the plaintiff to be the farmer-general, by taking the licence from him; all doubt is removed by the circumstance of the defendant's having accounted with the plaintiff for the collection of the duties, and having made several entries on the very paper on which it appeared that the plaintiff had acted as farmer-general: and as to the second objection, it was immaterial whether the defendant let to hire eight or only five horses, since the offence is the receipt of the duty, and not accounting for it; the offence therefore was complete, by letting five horses and not accounting for the duty. This was not an action on the contract of letting to hire, but the offence is collateral to the contract: besides, the number of horses is stated under a *videlicet*.

Chambre, in support of the rule.—It seems now to be admitted, that the plaintiff did not prove a regular appointment, and therefore the defendant is entitled to have a nonsuit entered; for it is a material allegation in the declaration, that the plaintiff was the farmer of these duties. If this had been an action to recover the amount of the duties, the argument respecting estopples would have applied; but the doctrine cannot be extended to a penal action where it is necessary to prove every allegation to entitle the plaintiff to recover. With respect to the other objection, though it be an offence to let five horses to hire without accounting for the duty, as well as to let eight, yet the defendant ought to have had notice on the record of the specific charge against him, in order that he might have been prepared at the trial to answer it; but in this case the charge laid is different from that which was proved, and therefore the proof was a surprise on the defendant; and if the number of horses be material, it's being laid under a *videlicet* will not vary the question.

LORD

LORD KENVON, *Chief Justice.*

In penal actions, on the 2d and 3d Edw. VI. c. 13, sec. 2, which enables the owners of tithes to recover double the value, in case such actions are withdrawn, it has always been held sufficient proof against the defendant, that the party suing is in the act of receiving the tithes from him ; so in this case the defendant has admitted that the plaintiff stood in the relation of farmer-general of the duties, by accounting with him as such.

JUDGE BULLER.

It appears that the defendant has treated with the plaintiff in the character of farmer-general ; then this comes within the class of cases mentioned by my lord, and other instances of actions for non-residence, where it is sufficient to prove the defendant in possession of the church, without proving presentation, institution, and induction, as was held in *Bevan, qui tam, v. Williams*.

The Court discharged the rule.

A motion was then made to arrest the judgment ; and it was objected, first, that the offence was charged to have been committed with an intent to defraud the farmer-general, whereas it should have been laid with intent to defraud his Majesty : and, secondly, that no offence within the act of parliament was stated in the declaration ; because the defendant is charged with having made false accounts, in not inserting in the account the sums of money received by him, whereas the act of parliament only requires that the account should contain the number of horses and miles, and the names of the drivers.

In

In answer to the first case, it was said, that the statute (27th Geo. III. c. 26, sec. 10), by which these duties are let to farm, incorporates all the clauses of the 25th Geo. III. by which the offence was created: one particular offence is re-enacted specifically by the 9th section, where it is described as an offence done with intent to defraud the farmer-general; and the 10th section virtually includes all the rest; or if there be any doubt on this part, it may be answered, that the words, "with intent to defraud," &c. are merely surplusage and may be rejected; for it is made a substantive offence to deliver in false accounts, without regarding the intention to defraud. As to the second objection, there is a schedule annexed to and made part of the 12th section of the 25 Geo. III. c. 51, which is directed to be used as the mode of passing the accounts, and that contains a column for the amount of the duty, as well as other columns for the number of horses and miles; and the 28th section directs, that the innkeeper, &c. shall at certain times deliver in the accounts therein before-directed, and the money due thereon. Besides, by the 30th section, the making of false accounts is an offence in itself, and there is an allegation in the former part of the counts, that the defendant did make false accounts.

The court seemed to be of an opinion that the first objection was ill founded; but said that the judgment must be arrested on the second. They observed, that the statute, 25th Geo. III. only requires the postmaster, &c. in making up their accounts, to insert therein the number of horses let, and the number of miles, &c. but does not require the amount of the duties received to be specified.—There is, indeed, a schedule mentioned in the 12th sec. but no penalty is given by that clause, and the subsequent sec. which creates the penalty, does not require that the sums received

received shall be inserted in the account, but only the materials which furnish the amount of the sums; it may be true, therefore, that the defendant has neglected to do that which is imputed to him, and yet have complied with all the requisites of the act. Whether or not it would have been sufficient to state generally, that the defendant had been guilty of delivering in a false account without specifying in what particular instance it was so: the court declined giving any opinion, though they seemed to doubt whether such a general allegation would be sufficient even after verdict; but they said that the plaintiff in this case, after having alleged generally that the defendant had been guilty of making false accounts, proceeded to state in what the falsity of the accounts consisted, and as the particular charge did not constitute any offence within the act of parliament, the plaintiff could not avail himself of the general allegation even if it were sufficiently descriptive of an offence.

Per Curiam.

Rule absolute.

RADFORD *qui tam* v. BRIGGS.

[3 T. R. 637.]

This was an action similar to the last, at the trial of which it was objected, that it was not proved that the defendant was licensed, because the licence itself was not produced, on which the plaintiff was nonsuited; but, on a motion to set aside that nonsuit,

BULLER, J. now said, that he was convinced that there was no weight in the objection; that it was not necessary to prove the licence having been granted in fact, for that other evidence would be sufficient against the defendant, as that he had written up over his door, "*Licensed to let post-horses.*" but there was the same objection to this declaration as the last.

SHORT

SHORT *v.* PRUEN *.

[6 T.R. 163.]

This was an action upon the case: the first count of the declaration stated, that the plaintiff was licensed to let to hire horses for the purpose of travelling post, &c. and lived in St. Mary's, Lambeth, Surry; that the defendant was a collector of the rates and duties recited in a certain act of parliament made and passed in the 27th year of his present Majesty, intituled, "An Act, &c." that is to say, a collector of the said rates and duties in and for the county of Surry; and as such collector of the said rates and duties it was his business and duty to furnish and supply the plaintiff from time to time, &c. with notes or certificates having the words "*hired for two or more days*" engraved or printed thereon, &c.; that the plaintiff had occasion for some, and that the defendant refused to supply him with them, whereby many persons were prevented from hiring horses of the plaintiff. The second count was for refusing to pass the plaintiff's stamp-office weekly accounts as a person licensed, and it set forth that the defendant so being a collector of the said duties, but disregarding the duties of his office, "under colour of his office, on, &c." wilfully and injuriously refused to pass the plaintiff's accounts, &c. unless the plaintiff would pay to him as such collector 1s. 9d. for every horse let to hire by the plaintiff with notes or certificates, by means whereof the plaintiff was obliged to pay him as such collector of the said duties, divers sums, amounting in the whole to 10l. The third count was for

* In an action against a person who farms the post-horse duties under the stat. 27 Geo. III. c. 26, for a neglect of duty, it is necessary to aver, that he is the farmer appointed under and by virtue of that act. Alleging that he is the collector of the rates and duties recited in that act is not sufficient.

exactiug,

exacting, under colour of his office, 1s. 9d. for every horse let to hire by the plaintiff with such notes, &c. the fourth count stated, that the plaintiff being so licensed, &c. had agreed to let to hire a certain horse and 'chaife on a yearly job to A. B. and that the defendant so being a collector, &c. disregarding the duties of his office, refused to pass the plaintiff's stamp-office weekly accounts, unless the plaintiff would pay him, as such collector, divers sums of money, amounting in the whole to 20l. and that the plaintiff was obliged to pay that sum. The fifth count stated, that the plaintiff, being so licensed, &c. had agreed to let to hire a certain other horse and chaise, &c. yet that the defendant, so being such collector &c. exacted and took of the plaintiff, under colour of his office, divers sums of money, amounting to 20l. for and in respect of the last horse and chaise, &c.

A verdict having been given for the plaintiff, the defendant moved to arrest the judgment on three grounds: first (which applies to the whole declaration), that it was not alledged with sufficient certainty that the defendant was appointed collector of the duties under and by virtue of the statute 27 Geo. III. cap. 26, and consequently, that it did not appear, that it was his duty to do any of the acts, the omission to perform which was charged as the foundation of the action: secondly (applying to the second and fourth counts), that even if the defendant were collector under the 27th Geo. III. c. 26, it was not his duty to pass the weekly accounts: thirdly (applying to the second, fourth, and fifth counts), that the charge was too general in stating that the defendant, under colour of his office, took from the plaintiff divers sums of money, amounting to so much, without specifying the sums.

Garrow,

Garrow, Onslow, and Marryat, now shewed cause against the rule: first, the two statutes 25 Geo. III. c. 51, and 27 Geo. III. c. 26, taken together, impose this duty on the defendant. By the 12th section of the former, the commissioners of the stamp-office are required to deliver to every licensed post-master printed or written papers, entitled, "Stamp-Office Weekly Accounts," and certain tickets for travelling, &c. and it is thereby enacted, that if any of the officers employed in the execution of that act in relation to the said duties, should wilfully refuse or neglect to do or perform any thing by that act required to be done by him, whereby any person should sustain any damage, such officer so offending should be liable in an action to answer the party aggrieved such damages, with treble costs of suit: by sect. 28, every licensed postmaster not residing within the limits of London or Westminster, or five miles of the same, or within the bills of mortality, is directed to produce and deliver at certain times his weekly accounts, money, &c. to the person duly authorized by the commissioners of the stamp-office: and by sec. 5, the commissioners of the stamp-office are authorized to appoint such officers under them for collecting the duties as they shall think fit. Then the stat. 27 Geo. III. c. 26, which recites the former act, enables the commissioners of the treasury to let to farm the duties granted by the former act to such person or persons as shall be willing to farm them, and to fix such districts for the farming of them as they shall think most convenient: by sec. 8 of this statute, the commissioners of the treasury, or the commissioners of the stamp-office, are required to deliver to the persons farming the duties, a commission under their hands and seals, appointing

pointing such person to be the collector of the duties so let to him, and authorizing him to take securities by bond from the persons licensed, &c. with such conditions as are required by the said recited act, and to do, perform, and execute, all and every the powers, acts, matters and things, touching the collecting, managing, or accounting for the said duties as fully and effectually as the collectors or other persons appointed by the commissioners of the stamp-office under the former act are empowered to do. It is enacted by s. 10, that all the powers, provisions, &c. prescribed or appointed by the former act, not thereby altered, should be in full force, and carried into execution *by the person or persons farming the same, and appointed collectors thereof by the commissioners of the stamps,* as fully as if the same had been severally re-enacted, and that the persons so farming the said duties should have the like remedies for the recovery of the money arising from the duties as the collectors appointed by the commissioners of the stamp-duties. It appears, therefore, that the duty and powers of the commissioners for the stamp-office created by the former act, are by the latter given to the farmers and collectors of the duties; and that the offices of farmer and collector are not separate and distinct offices, but, by the 8th and 10th sec. of the latter act, are the same; and, as under the former act it was the duty of the commissioners of the stamp-office, or of the collectors appointed by them, to deliver out to the post-master the tickets required, and to pass the weekly accounts, that duty is now, by the latter act, thrown upon the farmer and collector, the collector in truth being the farmer. Besides, this objection arises after verdict, when every thing must have been presumed to have been proved
at

at the trial to entitle the plaintiff to recover, and unless he had shewn at the trial that it was the defendant's duty to do these several acts, he could not have succeeded there. Another answer may also be given to this objection as far as it affects the first count, that, independently of any objection arising from the statutes themselves, there is a positive allegation, that the defendant was a collector for the county of Surry, and that it was his duty, as such collector, to furnish and supply the plaintiff with tickets, and there is nothing in either of the acts inconsistent with such an averment. The second objection is answered by the stat. 27 Geo. III. cap. 26, the 14th sec. of which, enacts, that every licensed postmaster not residing within five miles of the head office of stamps, nor within the bills of mortality, shall, at the times and places to be mentioned, &c. attend and deliver in and pass his account, and pay the duty, &c. to the person so appointed collector, under the penalty in the former act directed. Thirdly, the first words objected to, as being too general, "under colour of his office," would be sufficient even in an indictment, and *a fortiori* are so in a declaration in *R. v. Atkinson* and another (*a*), where the defendants were charged with extortion *colore officii*, no objection was taken to the generality of these words, though other objections were made; from which it may be inferred, that this point was not considered as objectionable, and in *R. v. Coven* (*b*) such an objection was expressly over-ruled in an indictment for extortion. In the same case as reported in *Keble* (*c*) it appears, that

(*a*) 2d Lord Raym. 1248, 3d Lord Raym. 89, and Salk. 382.

(*b*) 1 Sid. 91.

(*c*) 1 Keb. 357.

it was also objected, that it was not shewn in the indictment "*for what matter or cause the defendant had taken the money,*" and that objection was also over-ruled; then the declaration in this case, which need not be so precise as an indictment, may be supported, for it is stated of whom and for what purpose the defendant took the money; and in the second and third counts it is also stated how much he took for each horse.

Erskine, Palmer, and Lawes, in support of the rule. The whole of the plaintiff's argument in answer to the first objection proceeds on a supposition that, because the stat. 27 Geo. III. c. 26, enabled the commissioners of the treasury, &c. to let the duties to farm, they were in this instance let to farm to the defendant. But that statute is not compulsory on the persons who were authorized to let the duties, *non constat* upon this declaration, that there were any bidders for the duties in this district; and if no person farmed the duties under the last act, the collector under the former one still continues; nor is the declaration accurately stated when it is said, that it is there set forth that the defendant is in fact the farmer of the duties in Surry appointed under the stat. 27 Geo. III. c. 26; it is merely stated, that "he is a collector of the rates and duties recited in a certain act of parliament made and passed in the 27th year," &c. but so far is it from being an allegation that the duties were let to farm to the defendant under and by virtue of the powers of 27 Geo. III. that it affords a contrary inference, that he is only a collector for the rates and duties raised under the former act, and recited in the latter.

The court was satisfied that this objection was fatal, and the other points were not farther discussed.

R r

LORD

LORD KENYON.

When the stat. 25 Geo. III. was passed, it does not appear that the legislature had in view to farm these duties, but the collection of them was to be under the management of the commissioners of the stamps, under whom certain officers were to be appointed. Then came the other act, 27 Geo. III. empowering the commissioners of the treasury, or the commissioners of the stamps, to let the duties to farm to any person willing to take them, but if they could not agree as to the terms on which the duties were to be let, then the collection of the duties was to go on as under the former act, and the same officers were to be continued. When those duties are farmed under the last act, the person contracting for them is composed of two characters, the farmer and collector, and on that joint character certain obligations which before belonged to the commissioners of the stamps are thrown; but in an action which is brought against such a person for not performing his duty, it is not sufficient to shew that he was a collector of the duties in fact, the plaintiff should aver specifically, that the defendant is that person appointed under and by virtue of the act of 27 Geo. III. on whom the duty is thrown; whereas here it is only alledged, that the defendant is a collector of the rates and duties recited in a certain act; and, notwithstanding this objection arises after verdict, it must equally prevail; it is not cured by the verdict. The rule is, that a title defectively set out may be cured by verdict; but that a defect of title cannot be supplied; and here the plaintiff has failed in setting out a title.

Rule absolute.

TWE

THE KING v. THOMAS BENWELL *.

This was a conviction on the 25th Geo. III. c. 47, by which the duty on horses was transferred from the management of the commissioners of the excise and stamps, to the commissioners for the affairs of the taxes, &c. the 20th section of which requires the assessors, "*to give or leave notice in writing to or for every person keeping any horse, liable to the duties on horses, at his or their dwelling-house, to prepare and produce, within the space of 14 days next ensuing the day of giving such notice, one list in writing of the number of horses liable to the said duties on horses; and that every such person shall, after such notice so given or left, make out the said list accordingly, and sign and deliver the same to such assessor at any time after the expiration of 14 days from the said notice being given, when he shall call for the same, &c.*" The 27th section gives a penalty of 10l. on neglect or refusal to deliver such list within the time before prescribed; and by the 39th section, such penalty is recoverable before two justices. The information (after stating, that H. L. and W. C. the assessors, left notice in writing at the defendant's house) stated, that the defendant neglected to deliver the said list for the space of 14 days from the time of giving notice, &c. whereby he had forfeited the sum of 10l. &c. The

* A person cannot be convicted of a penalty under stat. 25 Geo. III. c. 47, for not delivering to the assessors a list of his horses liable to the duty "until after the expiration of 14 days from the time of giving notice by the assessors, and until a demand made by the assessors." It is a good objection to a conviction that it does not state that the evidence was given in the defendant's presence.

defendant pleaded not guilty. The conviction then stated, that on, &c. it was proved, that the said H. L. and W. C. who were assessors duly appointed, &c. within 14 days after such their appointment, gave notice in writing to the defendant, a person keeping a horse, liable to the duty, &c. at the defendant's dwelling-house, &c. thereby requiring him to prepare and produce, within 14 days, &c. a list, &c. and that the defendant kept and used a horse in the parish, &c. liable to the duties within the time, &c. *"and that the defendant neglected to deliver or cause to be delivered to the said assessors, or either of them, such list as aforesaid, for the space of 14 days from the time of giving the said notice :"* and thereupon the justices proceeded to convict him in the penalty of 10l.

Garrow objected, on behalf of the defendant, that he had been convicted in a penalty for not delivering in his list to the assessors within the time allowed for that purpose, and without any demand made on him by the assessors, though the offence constituted by the act was the non-delivery of the proper list to the assessors *"at any time after the expiration of 14 days from the said notice being given, when he or they shall call for the same."*

Shepherd, who was to have argued in support of the conviction, admitted that the objection could not be got over.

LORD KENYON.

This information imputes it to the defendant as an offence under the act that he did not deliver his list to the assessors within 14 days after notice, but neglected, the penalty for which does not attach until after the expiration

ration of 14 days from that time; besides which, it is to be followed up by a demand of the lift by the assessors. There is also another objection which may affect other convictions: it is not stated, that the witnesses were examined in the presence (a) of the defendant; this conviction, I observe, is taken from a book (b) which is on the whole a very useful book, but in this respect it is erroneous. And it is extraordinary that this precedent should be still preserved in that book, for it contains, under the same head, the case of *R. v. Vipont*, in which it is stated, that the conviction was there quashed for this very objection.

And as it is of importance to magistrates that they should not be entangled in points of form, I cannot forbear wishing, that some editor of that book would introduce in it a set of precedents of convictions respecting the excise-laws, which were lately drawn by a gentleman at the bar of great respectability.

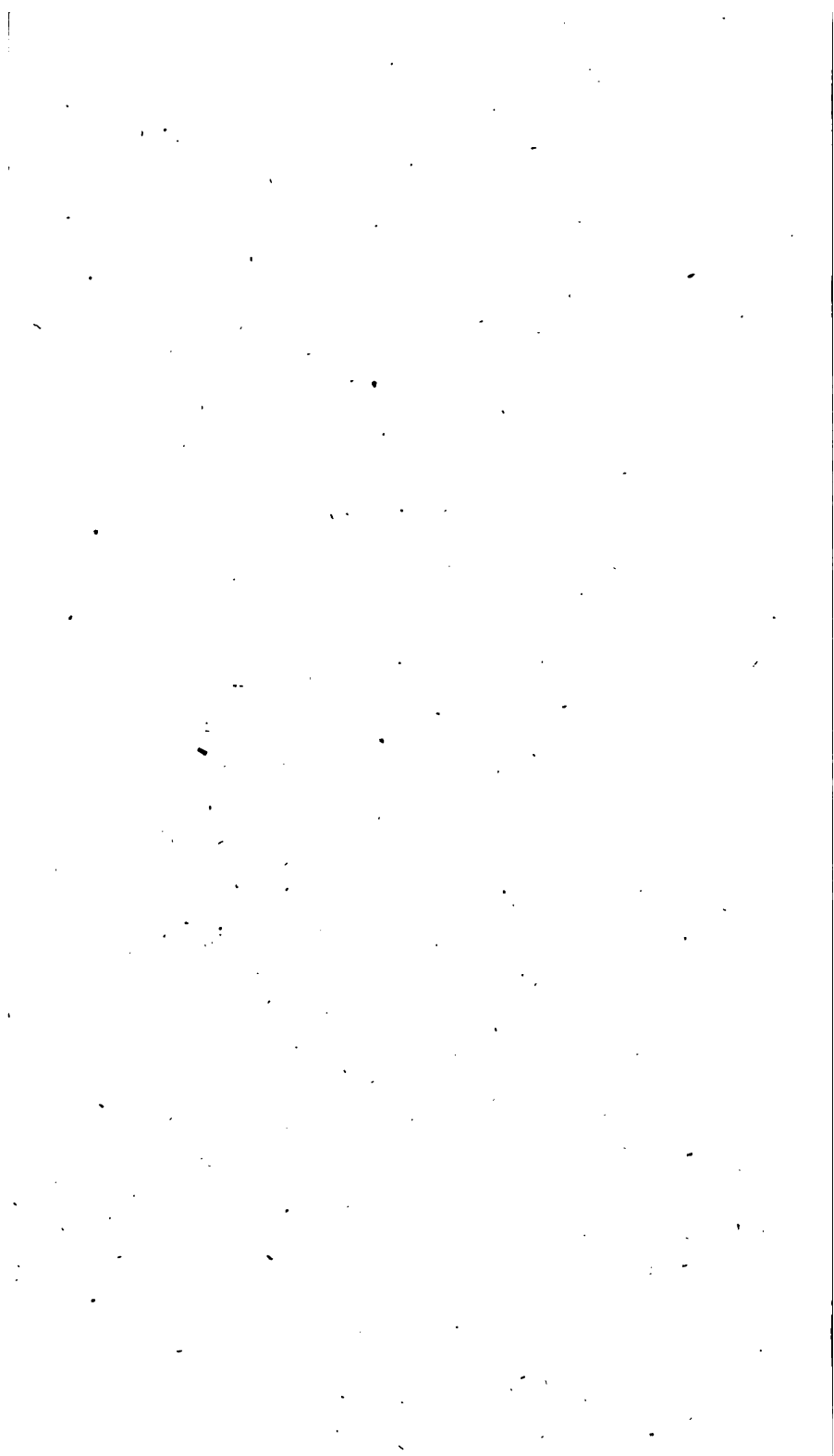
Per Curiam.

Conviction quashed.

(a) *R. v. Vipont*, 1163, Bur.

(b) Burn's Justice, title Conviction.

ABSTRACTS
OF TWO
ACTS OF PARLIAMENT
PASSED
THIS SESSION, 1796-7.



A B S T R A C T S
OF TWO
A C T S OF PARLIAMENT.

ANNO TRICESIMO SEPTIMO
GEORGH III. Regis.

CAP. XVI.

*Abstract of an Act for granting to His Majesty an
additional Duty on Stage Coaches.*

[28th December 1796.]

THAT, from and after the 5th day of January 1797, the owner or owners of every coach, berlin, landau, chariot, calash, chaise marine, chaise, diligence, or other carriage, with four or more wheels, and of every calash, chaise, chair, or any other carriage with less than four wheels, by what name soever the same now is or hereafter shall be called or known, to be employed as public stage coaches or carriages for the purpose of conveying passengers for hire to and from different places in the kingdom of Great Britain, shall be, and he and they is and are hereby charged with an additional duty of 1d. for every mile such carriage or carriages as aforefaid shall travel.

From Jan.
5, 1797,
the owner of
every stage
coach to pay
an additional
duty of 1d.
for each mile
it shall tra-
vel.

II. That

Duty to be
levied, &c.
as stamp
duties.

II. That the duty by this act imposed shall from time to time be raised, collected, levied, and paid, by such persons at such time, in such manner, and by such ways and means, and under such management, and under and subject to such penalties and forfeitures, and with and subject to such powers, rules, and directions, and by such methods, and in such manner and form, as are directed and prescribed in and by an act passed in the 25th year of the reign of his present Majesty; intituled, "An Act for repealing the Duties on Licences taken out by Persons letting Horses for the Purpose of travelling Post, and on Horses let to hire for travelling Post, and by Time, and on Stage Coaches; and for granting other Duties in lieu thereof; and also additional Duties on Horses let to hire for travelling Post, and by Time," or by any other act or acts of parliament relating to the duties under the management of the commissioners for managing the duties upon stamped vellum, parchment, and paper; and that all the powers, authorities, rules, directions, provisions, penalties, and forfeitures, mentioned and contained in the said acts respectively, shall be in full force and effect with relation to the duty hereby imposed, and the same shall be applied and put in execution for the raising, levying, collecting, and securing, the duty hereby imposed, as fully, to all intents and purposes, as if the same had severally and respectively been re-enacted with relation to the said duty hereby imposed.

III. That

III. That all the monies arising from the said duty hereby imposed (the necessary charges for raising and accounting for the same excepted), shall from time to time be paid into the receipt of his Majesty's Exchequer, and shall be carried to and made part of the Consolidated Fund.

Duty to be paid into the Exchequer, and carried to the Consolidated Fund,

IV. Provided always, that the monies arising or to arise of the duty hereby imposed, or so much thereof as shall be sufficient, shall be deemed an addition made to the revenue, for the purpose of defraying the increased charge occasioned by any loan to be raised, or stock created or to be created by any act or acts passed, or to be passed in this session of parliament; and that the said monies shall, during the space of ten years next ensuing, be paid into the said receipt distinctly and apart from all other branches of the public revenue; and that there shall be provided and kept in the office of the auditor of the said receipt, during the said period of ten years, a book or books in which all the monies arising from the said duty hereby imposed shall, together with the monies arising from any other rates and duties granted in this session of parliament for the purpose of defraying such increased charge as aforesaid, be entered separate and apart from all other monies paid or payable to his Majesty, his heirs and successors, upon any account whatever.

and deemed an addition to the revenue for defraying the increased charge, occasioned by any loan of this session.

ANNO TRICESIMO SEPTIMO

GEORGII III. Regis.

CAP. LXIX.

Abstract of an Act for granting to His Majesty additional Duties on the Amount of certain Duties under the Management of the Commissioners for the Affairs of Taxes.

[6th June 1797.]

On every
assessment
made after
April 5,
1797, un-
der 24 Geo.
III, sess. 2,
cap. 38, and
36 Geo. III,
caps. 15, 16,
and 124, in
respect of
duties un-
der the ma-
nagement
of the com-
missioners
for taxes,
an addi-
tional duty
of 10l. per
cent. on the
amount to
be levied

THAT there shall be raised, levied, collected, and paid, unto and for the use of His Majesty, his heirs and successors, upon every assessment which shall have been made, or which shall be made, after the fifth day of April one thousand seven hundred and ninety-seven, under and by virtue of any act or acts of parliament herein-after next mentioned; that is to say, an act passed in the twenty-fourth year of the reign of His present Majesty, intituled, “ An Act for repealing the several Duties on Tea, and for granting to His Majesty other Duties in lieu thereof; and also several Duties on inhabited Houses; and upon the Importation of Cocoa Nuts and Coffee, and for repealing the Inland Duties of Excise thereon;” one other act passed in the last session of parlia-

parliament, intituled, " An Act for granting to His Majesty new Duties on certain Horfes not charged with Duty by any other Act or Acts of Parliament, and on Mules;" one other act passed in the same session of parliament, intituled, " An Act for granting to His Majesty several additional Duties on Horfes kept for the Purpose of Riding, or drawing certain Carriages, therein mentioned;" and one other act passed in the same session of parliament, intituled, " An Act for granting to His Majesty certain Duties on Dogs;" for or in respect of the several rates and duties thereby granted under the management of the commissioners for the affairs of taxes, an additional rate or duty after the rate of ten pounds for every hundred pounds of the gross amount thereof in such assessment.

II. That upon every assessment which shall have been, or which shall be made, after the fifth day of April one thousand seven hundred and ninety-seven, under or by virtue of any act or acts of parliament herein-after mentioned, that is to say, under or by virtue of one act, passed in the twenty-fourth year of the reign of his present Majesty, intituled, " An Act for granting to His Majesty certain Duties on Horfes kept for the Purpose of Riding, and on Horfes used in drawing certain Carriages, in respect whereof any Duty of Excise is made payable;" under or by

On every assessment made after April 5, 1797, under 24 Geo. III, sect. 2, cap. 31, and 29 Geo. III, cap. 49. in respect of duties on horfes kept for riding, or drawing any carriage, or under the acts of last session before mentioned, a further additional duty of 10l.

*per cent. on
the amount
to be charg-
ed.*

virtue of one other act, passed in the twenty-ninth year of the reign of his present Majesty, intituled, "An Act for granting to His Majesty several additional Rates and Duties upon Horses and Carriages with Four Wheels; and for explaining and amending an Act, passed in the Twenty-fifth Year of His present Majesty, as far as relates to certain Carriages with Two or Three Wheels therein mentioned," for or in respect of the several rates and duties on horses kept for the purpose of riding, or for the purpose of drawing any carriage, in the said acts respectively mentioned; and under or by virtue of the said several acts, passed in the last session of parliament, hereinbefore mentioned, for or in respect of the several rates and duties thereby respectively granted; a further additional rate or duty shall be charged after the rate of ten pounds for every hundred pounds of the gross amount thereof in such assessment.

*A further
additional
duty of rol.
per cent. up-
on certain
acts passed
in the last
session here-
in-before
mentioned.*

*Commis-
sioners, &c.
for the af-
fairs of
taxes, to
put this act
in execu-
tion.*

III. That the commissioners authorised or appointed, or who shall be authorised or appointed, to put in execution the several acts relative to the rates or duties under the management of the commissioners for the affairs of taxes, or any of them, on the amount of which the several duties after the rate of ten pounds *per centum*, and the several further duties after the like rate of ten pounds *per centum* are hereby imposed, shall be commissioners

missioners for executing this present act; and that the several surveyors, inspectors, assessors, and collectors respectively, appointed or to be appointed to put in execution the said several acts before mentioned, or any of them, shall be surveyors, inspectors, assessors, and collectors, to put in execution this present act, according to the respective powers and authorities given to them by the said acts, or any of them; and the said commissioners, and other the persons aforesaid, duly qualified to act in the execution of the said several acts before mentioned, shall and they are hereby respectively empowered and required to do all things necessary for putting this act in execution, with relation to the said duties hereby imposed, in the like and in as full and ample a manner as they, or any of them, are or is authorised to put in execution the said acts before mentioned, or any of them, or any matters or things therein respectively contained.

IV. That the several receivers general appointed, or who shall be appointed, to receive the rates and duties to be assessed and collected under or by virtue of the said acts before mentioned, shall, without any new commission or commissions to be had, obtained, or given, be receivers general of the said several rates or duties hereby imposed within their respective districts or collections, unless other receivers shall be appointed in

Receivers general appointed to receive the duties assessed under the acts before mentioned, to receive the duties hereby imposed.

in pursuance of this act, within such districts or collections respectively, (such receiver and receivers giving such security for duly answering the said duties as the commissioners for the affairs of taxes shall require); and the said receivers general being duly qualified to act in the execution of the said several acts before-mentioned relative to the said former rates or duties, or any of them, shall and they are hereby respectively empowered and required to do all things necessary for putting this act in execution, with relation to the said several rates or duties hereby imposed, in the like and in as full and ample a manner as they, or any of them, are or is authorised to act in the execution of the said former acts relative to the said rates and duties, or any matters or things therein respectively contained.

Treasury
may ap-
point other
receivers.

V. Provided always, that it shall be lawful for the Lords commissioners of his Majesty's treasury, or any three or more of them, for the time being, or the Lord High Treasurer for the time being, to appoint any person or persons other than the receiver or receivers of the said former rates and duties, to be the receiver or receivers of the rates and duties by this act imposed, within or for any county, riding, or division, as the said commissioners or the high treasurer respectively shall think expedient.

VI. That

VI. That the several rates or duties by this act imposed upon the amount of the several former rates and duties herein-before mentioned, shall and may be respectively ascertained, managed, collected, paid, recovered, paid over, and accounted for, under such penalties, forfeitures, and disabilities, and according to such general rules, methods, and directions, by which all the former rates and duties on the amount of which the said rates or duties are by this act imposed, or according to such special rules, methods and directions, by which such of the former rates and duties upon the amount of which any of the said additional rates or duties may be chargeable by this act, were or might be ascertained, managed, collected, paid, recovered, paid over, and accounted for, except as far as any of the said rules, methods, and directions, are expressly varied by this act, and all and every the powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, contained in any act or acts of parliament relative to the said former rates and duties, or any part of them now in force (and not hereby otherwise provided), for the computing, furcharging, recovering, paying, and accounting for, the said rates and duties by any former acts granted, as far as the same are applicable to the additional rates or duties by this act imposed, and not repugnant to the particular

Additional
duties to be
ascertained,
&c. as former
duties.

S s

direc-

directions of this act, shall be in full force, and be duly observed, practised, and put in execution, for computing, surcharging, recovering, paying, and accounting for the several rates and duties by this act granted, as fully and effectually, to all intents and purposes, as if the same or the like powers, authorities, rules, directions, penalties, forfeitures, clauses, matters, and things, were particularly repeated and re-enacted in the body of this present act.

Additional
duties to
commence
April 5,
1797, and
to be paid
quarterly.

VII. That, from and after the said fifth day of April one thousand seven hundred and ninety-seven, the said additional rates and duties hereby imposed, shall commence from and after the fifth day of April one thousand seven hundred and ninety-seven, and shall be paid quarterly in each year, on the four most usual days of payment in the year (that is to say); on the fifth day of January, the fifth day of April, the fifth day of July, and the tenth day of October, in every year, by even and equal portions, the first payment thereof to be made on the fifth day of July one thousand seven hundred and ninety-seven.

31 Geo. III.
cap. 5, and

VIII. And whereas the several duties after the rate of ten pounds *per centum*, granted by an act, passed in the thirty-first year of the reign of his present Majesty, intituled, "An Act for granting to His Majesty additional Duties on the
Amount

Amount of the Duties under the Management of the Commissioners for the Affairs of Taxes, therein mentioned;" and of ten pounds *per centum*, granted by an act, passed in the thirty-sixth year of the reign of his present Majesty, intituled, "An Act for granting to his Majesty further additional Duties on the Amount of the Duties under the Management of the Commissioners for the Affairs of Taxes, therein mentioned;" and of ten pounds *per centum*, by this act granted, make together the sum of twenty pounds *per centum* on the amount of all the several rates and duties whereon the respective duties of ten pounds *per centum* are imposed; be it further enacted, that in assessing and charging the said respective duties, after the rate of ten pounds *per centum* on the amount of the said former duties, it shall be lawful for the said respective commissioners, inspectors, surveyors, and assessors, of the said duties, to assess and charge the sum of twenty pounds *per centum* upon the amount of all the several rates and duties whereon the respective duties of ten pounds *per centum* are imposed by the said several acts, and this act, in one sum, and by one assessment and charge, instead of distinct assessments and charges; and to certify and return the same upon such assessments to the respective commissioners authorised to put the said acts in execution, at their respective meetings to be held for returning such assessments in all and

36 Geo. III.
cap. 14, re-
cited.

Duties under the recited acts, and this act, may be assessed in one sum, &c.

every the respective counties, shires, stewartries, ridings, divisions, cities, boroughs, cinque ports, towns, and places respectively; which said sum and sums so certified shall be added to the amount of the former assessed rates and duties, and shall be collected, raised, levied, and received, under the rules, regulations, and directions prescribed by the said former acts, subject nevertheless to such proportional increase or abatement in the amount thereof, as shall be necessary in case the said former rates or duties so assessed shall be increased or diminished by any surcharge thereupon, or appeal therefrom, in pursuance of the said former acts.

Duties to be carried to the Consolidated Fund.

IX. That all the monies arising by the said rates and duties (the necessary charges of raising and accounting for the same excepted), shall, from time to time, be paid into the receipt of his Majesty's Exchequer, and shall be carried to and made part of the Consolidated Fund.

Duties to be applied in defraying any increased charge by any loan of this session, and for ten years to be kept, with other duties granted for the same purpose, separate from other monies.

X. Provided always, that the monies arising or to arise of the duties hereby granted, or so much thereof as shall be sufficient, shall be deemed an addition made to the revenue for the purpose of defraying the increased charge occasioned by any loan to be raised, or stock created, or to be created, by virtue of any act or acts passed, or to be passed, in this session of parliament; and that the said monies shall, during the space of

ten

ten years next ensuing, be paid into the said receipt, distinctly and apart from all other branches of public revenue; and that there shall be provided and kept in the office of the auditor of the said receipt, during the said period of ten years, a book or books, in which all the monies arising from the said duties, and paid into the said receipt, shall, together with the monies arising from any other rates and duties granted in this session of parliament, for the purpose of defraying such increased charge as aforesaid, be entered separate and apart from all other monies paid or payable to his Majesty, his heirs or successors, upon any account whatever.

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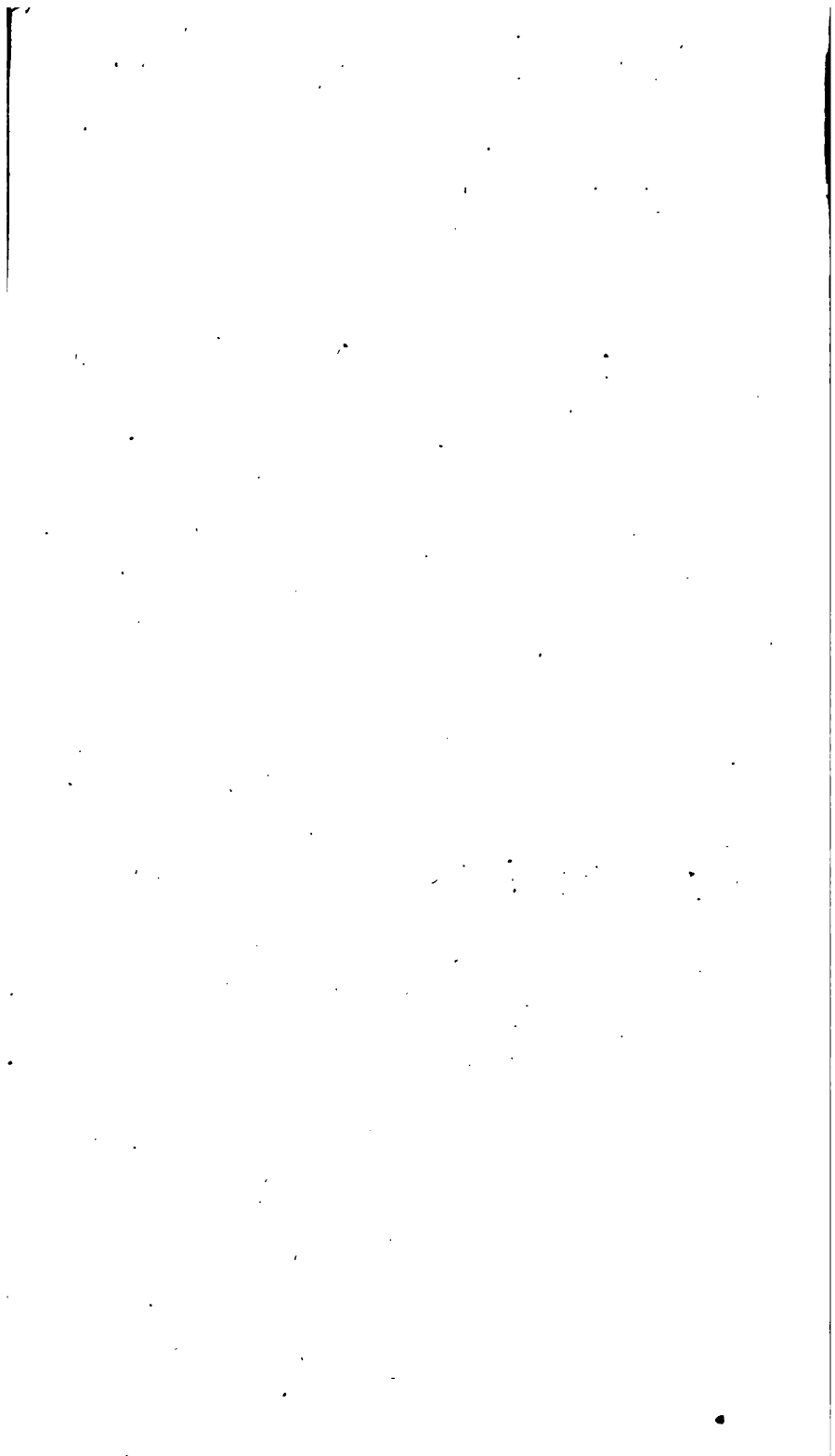
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TO THE
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UPON
HOUSES, WINDOWS, &c.

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Infirmaries, *not subject* to the window duties, 394.

Inmates, owners of houses *chargeable* with the window duties, although the inhabitants thereof may be exempt from the payment of church and poor rates, 380.

a house divided, and let to two different tenants, each paying a separate rent, *not liable* to the window duties as one entire house, 412.

part of an house let to an apothecary, which he makes use of solely as a shop, the owner living in the other part, *liable* to the window duties, 437.

a house divided into different tenements, and let to the poorest of people, the landlord *chargeable* with the window duties, 402.

L.

Laundries, disjoined and separate from dwelling houses, the windows therein *rateable* as if in the dwelling house, 375.

Lodging-house, having several staircases, and the apartments on one not communicating with those on another, *chargeable* with the window duties, as if the whole were occupied by one person, 402.

Lodging-houses, owners thereof *chargeable* with the window duties, although they may be exempt from church and poor rates, 380.

Lodging-

Lodging-houses, at watering places, the owners thereof *liable* to the window duties for the whole year, although only inhabited in the season, 441.

Lumber-room, windows *chargeable*, 380.

M.

Magdalen Hospital, to be charged only for the windows in the rooms inhabited by the officers and servants, 400.

Malt-house, adjoining to, and communicating with the dwelling house, by a lodging room and lumber room over it, *liable* to the window duties, 412.

Malt-kiln, standing in a yard at a distance from a dwelling house and brew house, and not communicating with any building whatsoever, having no lights but such as are necessary for the admission of air, *not liable* to the window duty, 407.

Mill, communicating with a dwelling house, *chargeable* with the window duties, 442.

Mill-house, communicating with a dwelling house, *liable* to the window duties, 407.

O.

Office, detached, the windows therein *rateable*, as if in the dwelling house to which they belong, 395, 401, 417.

Outhouses chargeable with the window duties (such as places for cleaning knives, shoes, &c.), 300.

Owner of Houses, in certain cases *liable* to the payment of the window duties, although no church or poor rates are paid for them, 380.

Parishes,

P.

Parishes, a house situated in two, *chargeable* for the window duties in one, 390, 423.

Poor Houses, *not subject* to the window duties, 395.

Porch, before the door of a house, being glazed, *chargeable* with the window duties, 414.

Printing Offices, &c. having no communication with the dwelling house, and no entrance to them but by a staircase from a court yard, *chargeable* as part of the dwelling house, 278, 379.

Prison, the house belonging to the gaoler thereof, *liable* to the window duties, 383.

Private Acts of Parliament, for building a market house, &c. *general words therein not to exempt* a house from the window duty, 403.

R.

Ranelagh Gardens, the *Amphitheatre*, *subject* to the window duties, 409.

S.

St. Thomas's Hospital, apartments of the officers therein *subject* to the window duties, 386.

School Room, belonging to the charity, *not subject* to the window duties, 419.

School Rooms, with lodging rooms over it, being detached from the house, to be *charged* separate, 446.

Shop, used in the watch-making business, adjoining to the house, but having no communication, *liable* to the window duties, 434.

double door with lights therein, *chargeable* with the window duties as two windows, 445.

Shop,

Shop, glass doors, *considered* as lights, 385.

and other windows or lights in separate frames, above and on each side of the door, to be *charged* separately, although those on each side of the door may be within twelve inches of the window or light above it, 444.

and other windows in one frame, going the whole length of the room, through which a door way is made, with a light over it, to be charged as three windows, 401, 416.

windows, *chargeable*, 389.

Silk Manufactory, inhabited by the children who work at the business, *liable* to the window duties, 432.

Skinner's drying-houses, the holes therein *not subject* to the window duty, 408.

Slaughter House, belonging to, and adjoining to a gentleman's house, *not liable* to the window duties, 432.

Staircases, two lighted by one window, extended for that purpose, the window *chargeable* as two, 421.

Sugar-house, standing on a separate foundation, and covered by a distinct roof from a dwelling house, ascended by a different staircase, a complete and entire building, and not a part of a dwelling house, *subject* to the window duties, 429.

Sugar-houses, not adjoining to, but communicating with the dwelling house, *subject* to the window duty, 405, 424.

Surcharges, made by a surveyor at Michaelmas, for a whole year ending at Lady-day, *not allowed* to affect the parties interested for more than half a year, from the same Michaelmas, 396.

T.

Tea-drinking Room, detached from the dwelling house, *chargeable* with the window duties, 420.

Tenements, a house let in separate apartments, having several staircases, and the apartments on one not communicating

with those on another, *chargeable* with the window duties, as if the whole were occupied by one person, 402.

U.

Uninhabited House, left to the care of a person dwelling in an adjoining tenement, and occasionally opened by him to be aired, *chargeable* with the window duties, 382.

furnished and opened occasionally, for the purpose of airing it, by a person living in another house, who neither sleeps nor makes fires in the house, *chargeable* with the window duties, 384, 394.

used occasionally to fit in, *chargeable* with the window duties, 386.

furnished, but opened merely for the purpose of shewing it to persons applying to take it, *not liable* with the window duties, 397.

Uninhabited and unfurnished House, rated separately from the offices, which are in part furnished, and in which two persons dwell, one of whom occasionally goes into the great house and airs the rooms, *chargeable* with the window duties, 398.

W.

Warehouse, adjoining to the dwelling house, and having a door way through the accompting house, *liable* to the window duties, 404.

adjoining to dwelling houses, and communicating therewith, *chargeable* with the window duties, 440.

Warehouse Windows, *chargeable*, 392, 393.

Ware-rooms, &c. for the cloth manufactory, into which there is no immediate communication from the dwelling house, the windows therein *chargeable* with the dwelling house, 415.

Wash-

Wash-houses, disjoined and separate from dwelling houses, the windows therein *rateable*, as if in the dwelling houses, 375.

Woolstapler and Fellmonger, buildings adjoining to his dwelling house, but not under the same roof, nor having any way of communication therewith, fitted up solely for storing wool, and another building at a considerable distance for manufacturing sheep skins, &c. *not liable* to the window duties, 409.

Working Shops, for the cloth manufacture, into which there is no immediate communication from the dwelling house, the windows therein *chargeable* with the dwelling house, 415.

Work Houses, to be *charged* only for the windows in the rooms inhabited by the governors of them, 399.

Work Shops, communicating with the dwelling houses, *subject* to the window duties, 421, 426.

I N D E X
TO THE
CASES ON THE DUTY
UPON
INHABITED HOUSES.

A.

ABATEMENT, *none to be made* in the rent on account of a house being occupied as a tavern, 451, 453, 455, 456.
none to be made on account of taxes and repairs, 469, 482.
none to be allowed from the rate made on a house on account of the tenant paying the land tax, 452, 453.
in rent, *to be made* for coach house and stable, let out from premises, 474.
in rent, *to be made* for premises entitled by situation to certain privileges in a common field, and portion of grass in a common meadow, 475.
none to be made on account of a house being occupied only part of the year, 480.
in rent, *not to be made* on account of the ground-floor of a house being let for a shop, 483.
Attorney's Office, under which is a brewhouse, and separate from the dwelling house, *subject* to the duty, 483.
Chamber,

C.

- Chambers in Symond's Inn*, *subject* to the duty, 464.
Charity School, the house of the master *subject* to the duty, but the school room *not*, *if detached*, 456.
Coach House and Stables let out from premises, *abatement* in rent to be made on account thereof, 474.
Coach House and Stable, being a different tenure and quite unconnected with the dwelling, at a considerable distance therefrom, *not chargeable* therewith, 490.
 belonging to innkeepers *not subject* to the duty, 464.
Coal-house and Wash-house, in part of a building not communicating with the dwelling house, rated with the dwelling house, but the rest of the building used solely as a warehouse, *exempt* from the duty, 476.

F.

- Farms*, a parsonage house *not to be exempt* from the duty on account of the rector occupying the glebe himself, and its being under the value of 10l. per annum, 458, 468.
 a parsonage house *not exempt* from the duty on account of the glebe land being let with it, 468.
Farm House, on a gentleman's estate, and occupied by him, *subject* to the duty, 467.
 a house formerly used as such, but not at present occupied solely for the purpose of husbandry, *subject* to the duty, 454.
 occupied for the purpose of husbandry only, *not subject* to the duty, 168, 476, 488.
Farm Houses, occupied by the owners, and rated at more than 10l. per annum, *subject* to the duty, 471.
 not occupied solely for the purposes of husbandry, *subject* to the duty, 472, 484, 487, 492.
Free Schools *subject* to the duty, 455, 482.

G.

Gardens, situated at a distance from a dwelling house, and held under a different landlord, *not chargeable* with the duty, 473.

an acre thereof *rateable* with the dwelling house to the duty, 473, 481.

Gardeners occupying houses in their grounds merely for the purpose of superintending the cultivation of their gardens, by the sale of which produce they solely get their living, *not subject* to the duty, 489.

Greenwich Hospital, offices *not subject* to the window duty, 462.

Ground Rent, *no abatement* to be allowed from the rate made on a house on account of the tenant's payment of it, 452, 453.

H.

Hospitals, houses belonging to the officers therein, *subject* to the duty, 470.

I.

Innkeepers, stables and coach houses *not subject* to the duty, 464.

L.

Land Tax, *no abatement* to be allowed from the rate made on a house on account of the tenant's payment of it, 452, 453.

Lease of a house conditioning, that a sum of money be laid out in repairs, to *increase* the rent in proportion to the sum laid out, 485.

Mak-

M.

Malt-house, communicating with the dwelling house, *subject* to the duty,

Mill-house not *subject* to the duty, 481.

O.

Office of an Attorney, under which is a brewhouse, and separate from the dwelling house, *subject* to the duty, 483.

Offices and Stables detached, *chargeable* to the duty with the dwelling, 465.

P.

Parochial Rates, a house may be rated higher to this duty, if it is judged worth more, 455, 486.

Parsonage House, not to be *exempt* from the duty as a farm house, on account of the rector occupying the glebe himself, and its being under the value of 10l. a year, 458, 468.

not *exempt* from the duty as a farm house, on account of the glebe land being let with the house, 468.

Privileges, houses intitled by situation to a portion of grass in a common meadow, &c. an *abatement* to be made in the rate, 475.

Public Houses. See Taverns.

R.

Repairs of Houses, lease conditioning that a sum of money be laid out therein, to *increase* the rent in proportion to the sum laid out, 485.

Repairs and Taxes, no *abatement* to be allowed from the rate made on a house, on account of the tenant's paying the same, 469, 482.

Residence only had in a house four or five days in a year, the house *subject* to the duty, 480.

S.

Schools, free schools *subject* to the duty, 456, 482.

School Room, belonging to a charity, if detached, *not subject* to the duty, but the master's house *subject*, 456.

Shop and Warehouse in a building adjoining to the dwelling-house. *subject* to the duty, 476.

Shop, the ground floor of a house being let as such, *no abatement* in the rent of the house to be made on account thereof, 482.

Stable and Coach House, being a different tenure and quite unconnected with the dwelling, at a considerable distance therefrom, *not chargeable* therewith, 490.

Stables and Coach House let out from premises, *abatement* in rent to be made on account thereof, 474.

Stables and Coach Houses belonging to innkeepers, *not subject* to the duty, 464.

Stables and Offices detached, *chargeable* to the duty with the dwelling, 486.

Sutton's Hospital, houses belonging to the officers, *subject* to the duty, 469.

Symond's Inn, chambers *subject* to the duty, 464.

T.

Tavern, *no abatement* to be made from an assessment or surcharge, on account of a house being occupied as such, 451, 453, 455, 456.

Taxes and Repairs, *no abatement* to be allowed from the rate made on a house on account of the tenant's paying the same, 469, 482.

Tenements,

Tenements, a house divided *subject* to the duty, 149.
the one a shop, the other a private house occupied by
separate families, *subject* to the duty *separately*, 491.

U.

Universities, rooms belonging to independent members of
colleges *to be rated* at the *full* sums such members pay
for them, 457.

V.

Value of Houses, commissioners determination thereupon *con-*
clusive, 465, 466, 467, 468, 479.

W.

Warehouses, within the dwelling house *subject* to the duty, 459,
460, 461.

Warehouse, in which a workman and his family occupy rooms
at yearly rent under 5l. *not subject* to the duty, 460.

Warehouse and Shop, in a building adjoining to the dwelling
house, *subject* to the duty, 456.

Wash-house and Coal-house, in part of a building, not communi-
cating with the dwelling house, rated with the dwelling
house, but the rest of the building used solely as a ware-
house, *exempt* from the duty, 476.

I N D E X

TO THE

CASES ON THE DUTIES

ON

INHABITED HOUSES;

(COMMONLY CALLED

COMMUTATION DUTY).

A.

ABATEMENT, none to be made on account of a house being occupied only a part of the year, 497.

to be made in the rate of a house for such part as may be inhabited by the *owner* of it, having two other houses, although the remainder of it may be constantly let out, 499.

to be made for a house being the temporary residence of a person paying no rent or parochial taxes for the same, the *owner* thereof having two other houses containing severally greater number of windows, 498.

C.

Chaplain, living in one of his patron's houses paying no rent for the same, the house *not chargeable*, his patron having two others, 503.

Exemptions,

E.

Exemption, claimed by a person occupying a house belonging to his brother without paying rent for the same, *not allowed*, 504.

F.

Farmer and Malster, possessing three houses, one of which is inhabited by his servants, *chargeable* only for *Two* of them, 502.

P.

Private Acts of Parliament, clauses therein *not* to entitle a house to an exemption, 498.

R.

Rector, inhabiting the vicarage-house by permission of the vicar without paying rent for the same, *chargeable* with the duty, 505.

Residence, only had five or six months in a year, *no abatement* to be made from the year's assessment, 497.

T.

Tenements, under one roof having no internal communication, and the occupiers (excepting one on the ground-floor) paying no parochial taxes by reason of their poverty the *landlord chargeable* with the duty, 501.

W.

Warehouse, used for storing working utensils with a room at the bottom thereof for the workmen to wait in for the receipt of their work from the counting-house to which it adjoins, *not chargeable*, 506.

Windows, not effectually stopped up according to act of parliament, *liable* to the duty, 308.

I N D E X

TO THE

CASES ON THE DUTIES

UPON

MALE SERVANTS.

A.

APOTHECARY, keeping a servant to beat the mortar, and do other business in his shop and laboratory, and to look after horses employed in the business, and occasionally to wait at table, *liable*, 514, 519.

occupying a farm, and a moiety of the parish tythes, hired a servant to do all manner of husbandry business, and also to clean boots, shoes, run of errands, and do household work, and work in the garden, *liable*, 514.

keeping a boy to beat the mortar, and do other things in his shop, and look after a horse, which is only employed in his business, to go on all errands for the shop and house, and clean knives and forks and shoes, but never wait at table, *not liable*, 521.

Apothecary and Grocer and Chandler, keeping a boy to beat the mortar, and do other laborious parts of the shop business,
clean

clean boots and shoes, and look after horses used in the business, and carry out parcels in each trade, *not liable*, 516.

Apprentice, taken from the parish, and employed in all the taxable capacities of a servant, also in husbandry, wearing no livery, *not liable*, 518.

taken from the parish, and employed in all the taxable capacities of a servant, and no other, wearing no livery, *not liable*, 519.

employed in trade, and looking after a horse used for pleasure, *liable*, 544.

put out by the parish to a farmer, who employs him in waiting at table, and other offices as footman, *not liable*, 533.

Army, an officer therein, employing a foldier in the regiment as a footman, *liable*, 542.

B.

Brandy and Wine Merchant, keeping a boy as porter, to carry out his goods, clean a one-horse chaise, and look after a horse, which he should not keep but for his business, to go on errands, clean knives and forks, and occasionally wait at table, *liable*, 522.

C.

Captain in Greenwich-Hospital, employing one of the pensioners as a servant, *liable*, 528.

in the navy, employing a man belonging to the ship to wait on him as his servant on shore, *liable*, 540.

Chaise-drivers, officers, and helpers at inns, employed solely as such, *not liable*, 513.

Chandler,

Chandler, grocer, and apothecary, keeping a boy to beat the mortar, and do other laborious parts of the shop business, to clean boots and shoes, and look after horses used in the business, and carry out parcels in both trades, *not liable*, 516.

malterer, and grocer, having land, keeping a servant, who is employed in the several trades, occasionally saddles a horse, and cleans boots and shoes, *not liable*, 523.

Charity, a gentleman taking a fatherless child, a boy of 12 years old, employing him as an errand boy, to do the work of the house, wore no livery, and did not wait at table, *liable*, 529.

Clergyman, employs a man in husbandry, and also to look after his horse and chaise, and ride out with his mistress; no other chargeable servant retained, *liable*, 534.

employing an orphan only 12 years of age to go on errands, and to clean shoes, knives, light fires, &c. *liable*, 529.

Colourman and grocer, keeping a boy to grind paint, and do all business as a porter in his shop, and look after a horse, not solely kept for the business, *liable*, 522.

D.

Day-Labourer, chiefly employed in husbandry by different persons; though sometimes hired by the day to drive post-chaise, and then wears a livery, said man being sometimes employed by others as postillion, *not liable*, 537.

Diligence-Driver, stage-coach-driver, and post-chaise-boy, *not liable*, 513.

E.

Executrix, liable to pay the duty of the deceased's servants for the year in which he died, 548.

Farmer

F.

Farmer and maltster, keeping a man servant, who looks after a horse, not solely employed in the business, and to clean boots and shoes, *liable*, 526.

employing a man chiefly in husbandry, but as he occasionally looks after a race horse, *liable*, 536.

employing his husbandry servants to clean boots and shoes, and to look after his riding-horse, used in the business, *not liable*, 531.

G.

Game-keepers, gentlemen receiving deputations, and killing game for their own amusement, *not liable*, 516.

gentlemen deputed such, not being menial servants, *not liable*, 549.

Gardener, cottager (with a wife and family) employed in that capacity at 9s. per week, *liable*, 530.

man employed as a day-labourer, who does other work, and where the coachman is employed as gardener, *not liable*, 532.

man employed to work as gardener, and paid by the day, or week, though neither lodged nor boarded, *liable*, 546.

man employed occasionally as such, at per day, though he performs no work in the house, and is at times engaged in husbandry, *liable*, 549.

Gentlemen, several engaged in a subscription hunt, employ a huntsman, *liable*, 510.

Gardener, being a day-labourer, constantly employed, except sometimes to do work in the husbandry business, *liable*, 546, 549.

Greenwich Hospital, a captain living there, employing one of the pensioners as a servant, *liable*, 528.

Grocer,

Greaser, keeping a boy as porter, to carry out his goods, to go on errands, clean knives and forks and shoes, and look after a horse, not solely kept for the business, *liable*, 522.

apothecary, and **chandler**, keeping a boy to beat the mortar, and do other laborious parts of the shop business, clean boots and shoes, and look after horses used in the business, and to carry out parcels in each trade, *not liable*, 516.

and colourman, keeping a boy to grind colours, and do all business as a porter in his shop, and look after a horse not solely kept for the business, *liable*, 522.

chandler, and **maltster**, having land, keeping a servant, who is employed in the several trades, occasionally saddles a horse, and cleans boots and shoes, *not liable*, 523.

Groom, man hired for a carter, and chiefly employed in husbandry, though he may sometimes look after a riding and chaise-horse; but another servant being kept for the purpose, *not liable*, 535.

man, though hired and employed in husbandry, yet going on errands, and looking after hackney and chaise-horses, deemed *liable*, 535.

man chiefly engaged in husbandry, but occasionally employed to look after a riding-horse, *liable*, *ib.*

several persons employing one and the same man, at per week, to look after their horses, *not liable*, 536.

H.

Helpers, ostlers, and chaise-drivers at inns, employed solely as such, *not liable*, 513.

Huntsman, employed by several gentlemen engaged in a subscription-hunt, *liable*, 530.

Husbandry, man employed therein, except two months in the year, when he looks after a stallion, *liable*, 542.

Innkeepers

I.

Jankepers Chambermaids and Cooks, *not liable*, 23.

Journeyman, hired by the day, employed in his master's trade and looking after his horse and chaise, *liable*, 545.

L.

Land Steward, having a farm, keeping a man who looks after horses used for his riding, and others used on the farm, *liable*, 527.

M.

Mad Houses, servants employed solely for the attendance and care of the lunatics, *not liable*, 520.

Malster and Farmer, keeping a man-servant, who looks after a horse, not solely employed in the business, and to clean boots and shoes, *liable*, 526.

grocer, and chandler, having land, keeping a servant, who is employed in the several trades, occasionally saddles a horse, and cleans boots and shoes, *not liable*, 523.

Magistrate, employing a man as clerk, and occasionally in the menial offices of the house, *liable*, 527.

Magdalen Hospital, steward and messenger retained therein, *not liable*, 543.

O.

Officer, in the army, employing a soldier in the regiment as his footman, *liable*, 542.

Ostlers, helpers, and chaise-drivers, at inns, solely employed as such, *not liable*, 513.

gentleman employing one, from a public-house, to look after his horse, at per week, *not liable*, 536.

Y y

Parish

P.

Parish Apprentice, employed in all the taxable capacities of a servant, also in husbandry, but wearing no livery, *not liable*, 518.

Parish Apprentices employed in all the taxable capacities of a servant, and no other, wearing no livery, *not liable*, 519.

Post-chaise driver, diligence driver, and stage-coach driver, *not liable*, 513.

Posillion, man chiefly employed by different persons, as a labourer in husbandry, though occasionally employed at per day, to drive a post-chaise, and then wears the appellant's livery; master sometimes employing another labourer; and the man sometimes employed by other persons in the same capacity, *not liable*, 539.

Public-house boy, eleven or twelve years old, drawing beer, and waiting upon company resorting to the house, *liable*, 519.

S.

Silversmith, keeping a boy, not solely for his business, having looked after a horse; he carries the necessary things to meals, but never waits at table, *liable*, 522.

Stage-coach driver, diligence driver, and post-chaise driver, *not liable*, 513.

Sailor, or a man belonging to a ship, employed by an officer to wait on or attend him on shore, *liable*, 540, 541.

Soldier, employed by an officer in the regiment to attend him as footman, *liable*, 542.

Surgeon of a Ship, employing a man, being one of the ship's complement, to attend him on shore, *liable*, 541.

T.

Tea-drinking Places, waiters employed only five months in the year, *liable*, 514.

Virtual-

V.

Viſuallers, employing waiters at watering-places five months in the year, *liable*, 514, 525.

W.

Waiters, employed at watering-places and tea-drinking places, five months in the year, *liable*, 514.

Wine and Brandy Merchant, keeping a boy as a porter, to carry out his goods, clean a one-horſe chaiſe, which he ſhould not keep but for his buſineſs, to go on errands, clean knives and forks, and occaſionally wait at table, *liable*, 522.

Woollen-manufacturer, employing his man uſually in his buſineſs, but doing all the offices of a ſervant except wearing a livery, *liable*, 529.

I N D E X

TO THE

CASES ON THE DUTIES

UPON

HORSES AND CARRIAGES.

B.

BUTCHER and farmer keeping four horses for packing and drawing, occasionally riding them, liable for three, 558.
Butcher riding his horse to several towns and villages to purchase calves and other cattle where no market is kept, liable, 556.

Bakers, Bricklayers, &c. keeping and using one horse in their respective employment for the purpose of carrying on their respective trades, and without such trades they should not keep or have any use for such horses, but did occasionally ride them, for other purposes, liable, 559.

C.

Carriages, liable to the whole year's assessment, although not used longer than the first half year, 564.

let by innkeepers for two or more days liable to the additional duty, 565.

laid down at Michaelmas, the person liable to the duty of it for the year, commencing from the 5th April following, 569.

Coaches

Coaches Mourning, let for two or more days *liable* to the additional duty on carriages, 565.

Cordwainer, keeping a horse to ride to the tanners to buy leather, and to towns and villages to sell his shoes when made, *liable*, 556.

F.

Farmer, a freeholder of 5l. per annum keeping a horse for the purpose of husbandry, and never rode but to *church* or *market*, *liable*, 553, 567.

a copyholder of 40l. per annum keeping a horse for the purpose of husbandry, and never rode but to *church* or *market*, *liable*, 553.

keeping a horse, and having a small estate of his own, of the yearly value of 17l. 10s. out of which he gets his livelihood solely, *liable*, 554.

keeping a horse for husbandry and to ride to the mill with corn to grind, &c. for his family's use, or to the smith's shop with horses to shoe, *not liable*, 556.

H.

Horses.—Persons chargeable therewith, for those kept at any time in the year preceding, though exceeding in number those kept in the subsequent year, 561.

belonging to a licensed postmaster, *liable* to the additional duty on horses if let for two or more days, 565.

liable to the whole year's duty although not used longer than the first half year, 568.

P.

Post-Horse belonging to an innkeeper used for his own riding, *liable*, 555.

let to hire to travel post, *not liable*, 558.

Post-

Post-Chaises, persons entering a certain number of post-chaises, and keeping one chaise in addition to those for no other purpose than to be made use of when any of their other carriages for which they were assessed should be out of repair, and unfit to travel, *liable to all*, 565.

of licensed innkeepers *liable* to the additional duty on carriages, if let for two or more days, 565.

Stage-Coaches.—A person using only three at the same time, a fourth being kept in readiness to be used, and sometimes used when one of the others wanted repairing, or stood by useless, *liable to the duty of four*, 560.

A similar case, 563.

Stage-coach Horses, *liable*, 562, 574, 575, 576.

T.

Tradesmen, keeping and using one horse in their respective employments for the purpose of carrying on their respective trades, and without such trades they should not keep or have any use for such horses, but occasionally riding them for other purposes, *liable*, 559, 571, 573.

making use of their horses in their way of business only, *not liable*, 571.

W.

Worsted Manufacturers using horses to ride to places to purchase wool, *liable*, 556.

Waggoner, keeping a horse to ride by the side of his common-stage waggon, and for no other purpose whatever, *liable*, 567.

INDEX

TO THE

CASES ON THE DUTIES

UPON

POST-HORSES.

POST-HORSES. The letting of a horse to hire for the purpose of going upon business from one town to another and back again in the compass of a day's journey, is not a letting to hire for the purpose of *travelling post* within 25 Geo. III. c. 51. R. v. A. Tooley, 29 Geo. III. 581.

The words "travelling post" in that act are to be construed according to the popular acceptation of them, 584.

A person who lets a horse to hire to carry a *private* express, must take out a licence under the 25 Geo. III. c. 51, s. 4, which imposes a tax on horses let to hire for the purpose of travelling post. R. v. Webber, H. 29 Geo. III. 585.

Secus in the case of a *public* express. R. v. J. Cook, H. 30 Geo. III. 591.

In an action for penalties on the post-horse act, brought by the farmer of the tax, it is not necessary for the plaintiff to give in evidence his appointment by the lords of the treasury, or the commissioners of the stamp duties authorized by them. Proof that the defendant has accounted with him as *farmer* for the duties is sufficient. Radford *qui tam* v. M'Intosh, E. 30 Geo. III. 596.

The

The offence may be laid to have been committed *with intent to defraud the farmer and his Majesty*, 596.

If the offence charged be the letting and not accounting for divers, to wit, eight horses, proof that defendant let and did not account for five, will support the declaration, 599.

The statute requires, that the account shall contain the number of horses and miles, and the names of the drivers, but no penalty is inflicted for not inserting the amount of the duties received by the postmaster; therefore if the declaration only charge that the defendant made *false* accounts, to wit, *by not inserting the amount of duties received*, judgement may be arrested after verdict for the plaintiff, 601.

In an action for penalties on this statute, it is not necessary to prove the defendant's *licence* itself; for as against him other evidence of his being licensed is sufficient, as writing over his door, "Licensed to let post horses." *Radford qui tam v. Briggs*, E. 30 Geo. III. 603.

In an action against a person who farms the post-horse duties under the 27 Geo. III. c. 26, for a neglect of duty, it is necessary to aver, that he is the farmer appointed under and by virtue of that act; alledging that he is the collector of the rates and duties recited in that act, is not sufficient. *Short v. Pruett*, H. 35 Geo. III. 604.

A person cannot be convicted of a penalty under 25 Geo. III. c. 47, for not delivering to the assessors a list of his horses liable to the duty, &c. "until after the expiration of fourteen days from the time of giving notice by the assessors, and until a demand made by the assessors." *R. v. Benwell*, M. 35 Geo. III. 611.

It is a good objection to a conviction, that it does not state that the evidence was given in the defendant's presence, 613.

TABLES

T A B L E S
OF THE
ANNUAL AMOUNT
OF THE SEVERAL
DUTIES ON HOUSES AND WINDOWS,
THE
DUTIES ON MALE SERVANTS,
ON
HORSES, CARRIAGES, DOGS,
AND
TWENTY PER CENT. ON ASSESSED TAXES,

Purſuant to the ſeveral Acts of Parliament made in the
6th, 9th, 24th, 25th, 29th, 31ſt, 34th, 36th, and 37th
Years of the Reign of KING GEORGE the THIRD.



Duties on Houses, Windows, or Lights.

No. of Wind.	Per Annum.			No. of Wind.	Per Annum.		
	£.	s.	d.		£.	s.	d.
7	0	4	2	49	5	1	0
8	0	7	0	50	5	3	0
9	0	9	0	51	5	5	0
10	0	11	4	52	5	7	0
11	0	14	0	53	5	9	0
12	0	17	0	54	5	11	0
13	1	0	4	55	5	13	0
14	1	4	0	56	5	15	0
15	1	5	6	57	5	17	0
16	1	7	0	58	5	19	0
17	1	8	6	59	6	1	0
18	1	10	0	60	6	3	0
19	1	11	6	61	6	5	0
20	1	14	8	62	6	7	0
21	1	18	0	63	6	9	0
22	2	1	6	64	6	11	0
23	2	5	2	65	6	13	0
24	2	9	0	66	6	15	0
25	2	13	0	67	6	17	0
26	2	15	0	68	6	19	0
27	2	17	0	69	7	1	0
28	2	19	0	70	7	3	0
29	3	1	0	71	7	5	0
30	3	3	0	72	7	7	0
31	3	5	0	73	7	9	0
32	3	7	0	74	7	11	0
33	3	9	0	75	7	13	0
34	3	11	0	76	7	15	0
35	3	13	0	77	7	17	0
36	3	15	0	78	7	19	0
37	3	17	0	79	8	1	0
38	3	19	0	80	8	3	0
39	4	1	0	81	8	5	0
40	4	3	0	82	8	7	0
41	4	5	0	83	8	9	0
42	4	7	0	84	8	11	0
43	4	9	0	85	8	13	0
44	4	11	0	86	8	15	0
45	4	13	0	87	8	17	0
46	4	15	0	88	8	19	0
47	4	17	0	89	9	1	0
48	4	19	0	90	9	3	0

And so on at 2s. each window, for as many windows or lights as shall be contained in or belonging to any dwelling-house.

Note, the duty of 3s. for every house containing 6 windows or less, was repealed by the act of 32d Geo. 4th. See folio 302.

Additional Duty on Houses, or Commutation Tax.

No. of Windows.		Per Annum.		
		£.	s.	d.
I to	6.	0	3	4
	7	0	6	0
	8	0	8	0
	9	0	10	6
	10	0	13	0
	11	0	15	6
	12	0	18	0
	13	1	1	0
	14	1	5	0
	15	1	10	0
	16	1	15	0
	17	2	0	0
	18	2	5	0
	19	2	10	0
	20	2	15	0
	21	3	0	0
	22	3	5	0
	23	3	10	0
	24	3	15	0
25 to	29	4	0	0
30 —	34	4	10	0
35 —	39	5	0	0
40 —	44	5	10	0
45 —	49	6	0	0
50 —	54	6	10	0
55 —	59	7	0	0
60 —	64	7	10	0
65 —	69	8	0	0
70 —	74	8	10	0
75 —	79	9	0	0
80 —	84	9	10	0
85 —	89	10	0	0
90 —	94	10	10	0
95 —	99	11	0	0
100 —	109	12	0	0
110 —	119	13	0	0
120 —	129	14	0	0
130 —	139	15	0	0
140 —	149	16	0	0
150 —	159	17	0	0
160 —	169	18	0	0
170 —	179	19	0	0
180 and upwards.		20	0	0

No one person occupying three or more houses is subject to the payment of this duty for more than two of such houses, provided such two contain the greatest number of windows.

Duty on Inhabited Houses.

Duty on Male Servants.

Yearly Rent	Per Annum.			No. of Male Serv.	Per Annum.			Batchelors Per Annum.		
	£.	s.	d.		£.	s.	d.	£.	s.	d.
5	0	2	6	1	1	5	0	2	10	0
6	0	3	0	2	2	10	0	5	0	0
7	0	3	6	3	4	10	0	8	5	0
8	0	4	0	4	6	0	0	11	0	0
9	0	4	6	5	8	15	0	15	0	0
10	0	5	0	6	10	10	0	18	0	0
11	0	5	6	7	12	5	0	21	0	0
12	0	6	0	8	16	0	0	26	0	0
13	0	6	6	9	18	0	0	29	5	0
14	0	7	0	10	20	0	0	32	10	0
15	0	7	6	11	33	0	0	46	15	0
16	0	8	0	12	36	0	0	51	0	0
17	0	8	6	13	39	0	0	55	5	0
18	0	9	0	14	42	0	0	59	10	0
19	0	9	6	15	45	0	0	63	15	0
20	0	15	0	16	48	0	0	68	0	0
21	0	15	6	17	51	0	0	72	5	0
22	0	16	0	18	54	0	0	76	10	0
23	0	17	3	19	57	0	0	80	15	0
24	0	18	0	20	60	0	0	85	0	0
25	0	18	6	21	63	0	0	89	5	0
26	0	19	0	22	66	0	0	93	10	0
27	1	0	3	23	69	0	0	97	15	0
28	1	1	0	24	72	0	0	102	0	0
29	1	1	6	25	75	0	0	106	5	0
30	1	2	0	26	78	0	0	110	10	0
31	1	3	3	27	81	0	0	114	15	0
32	1	4	0	28	84	0	0	119	0	0
33	1	4	6	29	87	0	0	123	5	0
34	1	5	0	30	90	0	0	127	10	0
35	1	6	3	31	93	0	0	131	15	0
36	1	7	0	32	96	0	0	136	0	0
37	1	7	6	33	99	0	0	140	5	0
38	1	8	0	34	102	0	0	144	10	0
39	1	9	3	35	105	0	0	148	15	0
40	2	0	0	36	108	0	0	153	0	0

And so on at the rate of
12d. for every pound rent.

DUTY ON HORSES.

No. of Horses.	At 10s. per Horse, 24 Geo. 3.	Add. Duty on Horses, 29 Geo. 3.	Further Additional Duty, 36 Geo. 3.	Total.	No.	Duty of 2s. on certain Horses and on Mules, 36 Geo. 3.
	£. s.	£. s. d.	£. s. d.	£. s.		£. s.
1	0 10		0 10 0	1 0	1	0 2
2	1 0	0 5 0	1 5 0	2 10	2	0 4
3	1 10	0 13 0	2 5 0	4 10	3	0 6
4	2 0	1 2 6	3 2 6	6 5	4	0 8
5	2 10	1 10 0	4 0 0	8 0	5	0 10
6	3 0	2 10 0	5 10 0	11 0	6	0 12
7	3 10	3 0 0	6 10 0	13 0	7	0 14
8	4 0	3 10 0	7 10 0	15 0	8	0 16
9	4 10	4 0 0	8 10 0	17 0	9	0 18
10	5 0	4 10 0	9 10 0	19 0	10	1 0
11	5 10	5 0 0	10 10 0	21 0	11	1 2
12	6 0	5 10 0	11 10 0	23 0	12	1 4
13	6 10	6 0 0	12 10 0	25 0	13	1 6
14	7 0	6 10 0	13 10 0	27 0	14	1 8
15	7 10	7 0 0	14 10 0	29 0	15	1 10
16	8 0	7 10 0	15 10 0	31 0	16	1 12
17	8 10	8 0 0	16 10 0	33 0	17	1 14
18	9 0	8 10 0	17 10 0	35 0	18	1 16
19	9 10	9 0 0	18 10 0	37 0	19	1 18
20	10 0	9 10 0	19 10 0	39 0	20	2 0
21	10 10	10 0 0	20 10 0	41 0	21	2 2
22	11 0	10 10 0	21 10 0	43 0	22	2 4
23	11 10	11 0 0	22 10 0	45 0	23	2 6
24	12 0	11 10 0	23 10 0	47 0	24	2 8
25	12 10	12 0 0	24 10 0	49 0	25	2 10
26	13 0	12 10 0	25 10 0	51 0	26	2 12
27	13 10	13 0 0	26 10 0	53 0	27	2 14
28	14 0	13 10 0	27 10 0	55 0	28	2 16
29	14 10	14 0 0	28 10 0	57 0	29	2 18
30	15 0	14 10 0	29 10 0	59 0	30	3 0

Duty on Carriages with Four Wheels.

No.	Duty on Carriages with 4 Wheels.		Additional Duty on Carriages with 4 Wheels.		Total of Duty on Carriages with 4 Wheels.	
	£.	s. d.	£.	s. d.	£.	s. d.
1	7	0 0	1	0 0	8	0 0
2	14	0 0	3	0 0	17	0 0
3	21	0 0	7	0 0	28	0 0
4	28	0 0	10	0 0	38	0 0
5	35	0 0	13	0 0	48	0 0
6	42	0 0	16	0 0	58	0 0
7	49	0 0	19	0 0	68	0 0
8	56	0 0	22	0 0	78	0 0
9	63	0 0	25	0 0	88	0 0
10	70	0 0	28	0 0	98	0 0
11	77	0 0	31	0 0	108	0 0
12	84	0 0	34	0 0	118	0 0
13	91	0 0	37	0 0	128	0 0
14	98	0 0	40	0 0	138	0 0
15	105	0 0	43	0 0	148	0 0
16	112	0 0	46	0 0	158	0 0
17	119	0 0	49	0 0	168	0 0
18	126	0 0	52	0 0	178	0 0
19	133	0 0	55	0 0	188	0 0
20	140	0 0	58	0 0	198	0 0

Duty on Carriages with 2 or 3 Wheels, at 3l. 10s.

No.	Per Annum.	
	£.	s. d.
1	3	10 0
2	7	0 0
3	10	10 0
4	14	0 0
5	17	10 0
6	21	0 0
7	24	10 0
8	28	0 0
9	31	10 0
10	35	0 0
11	38	10 0
12	42	0 0
13	45	10 0
14	49	0 0
15	52	10 0
16	56	0 0
17	59	10 0
18	63	0 0
19	66	10 0
20	70	0 0

Duty on Taxed Carts.

No.	Per Annum.	
	£.	s. d.
1	0	10 0
2	1	0 0
3	1	10 0
4	2	0 0
5	2	10 0
6	3	0 0
7	3	10 0
8	4	0 0
9	4	10 0
10	5	0 0
11	5	10 0
12	6	0 0
13	6	10 0
14	7	0 0
15	7	10 0
16	8	0 0
17	8	10 0
18	9	0 0
19	9	10 0
20	10	0 0

A TABLE of Twenty Pounds per Cent. to compute the Duty upon the Gross Amount of the Assessed Taxes for One Year.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
0	0	1	0	0	0	0	9	0	0	1	9
	0	2		0	$0\frac{1}{2}$		9	3		1	10
	0	3		0	$0\frac{1}{2}$		9	6		1	10
	0	4		0	$0\frac{1}{2}$		10	0		1	11
	0	5		1	$0\frac{1}{2}$		10	3		2	0
	0	6		1	$1\frac{1}{2}$		10	6		2	0
	0	7		1	$1\frac{1}{2}$		10	9		2	$1\frac{1}{2}$
	0	8		1	$1\frac{1}{2}$		11	0		2	$2\frac{1}{2}$
	0	9		1	$1\frac{1}{2}$		11	3		2	3
	0	10		2	$1\frac{1}{2}$		11	6		2	$3\frac{1}{2}$
	0	11		2	$1\frac{1}{2}$		11	9		2	4
	1	0		2	$1\frac{1}{2}$		12	0		2	$4\frac{1}{2}$
	1	3		3	$1\frac{1}{2}$		12	3		2	$5\frac{1}{2}$
	1	6		3	$1\frac{1}{2}$		12	6		2	6
	1	9		4	$1\frac{1}{2}$		12	9		2	$6\frac{1}{2}$
	2	0		4	$1\frac{1}{2}$		13	0		2	7
	2	3		5	$1\frac{1}{2}$		13	3		2	$7\frac{1}{2}$
	2	6		6	$1\frac{1}{2}$		13	6		2	8
	2	9		6	$1\frac{1}{2}$		13	9		2	9
	3	0		7	$1\frac{1}{2}$		14	0		2	$9\frac{1}{2}$
	3	3		7	$1\frac{1}{2}$		14	3		2	10
	3	6		8	$1\frac{1}{2}$		14	6		2	$10\frac{1}{2}$
	3	9		9	$1\frac{1}{2}$		14	9		2	$11\frac{1}{2}$
	4	0		9	$1\frac{1}{2}$		15	0		3	0
	4	3		10	$1\frac{1}{2}$		15	3		3	$0\frac{1}{2}$
	4	6		10	$1\frac{1}{2}$		15	6		3	1
	4	9		11	$1\frac{1}{2}$		15	9		3	$1\frac{1}{2}$
	5	0		1	0		16	0		3	$2\frac{1}{2}$
	5	3		1	$0\frac{1}{2}$		16	3		3	3
	5	6		1	$1\frac{1}{2}$		16	6		3	$3\frac{1}{2}$
	5	9		1	$1\frac{1}{2}$		16	9		3	4
	6	0		1	$2\frac{1}{2}$		17	0		3	$4\frac{1}{2}$
	6	3		1	3		17	3		3	$5\frac{1}{2}$
	6	6		1	$3\frac{1}{2}$		17	6		3	6
	6	9		1	4		17	9		3	$6\frac{1}{2}$
	7	0		1	$4\frac{1}{2}$		18	0		3	7
	7	3		1	$5\frac{1}{2}$		18	3		3	$7\frac{1}{2}$
	7	6		1	6		18	6		3	$8\frac{1}{2}$
	7	9		1	$6\frac{1}{2}$		18	9		3	9
	8	0		1	7		19	0		3	$9\frac{1}{2}$
	8	3		1	$7\frac{1}{2}$		19	3		3	10
	8	6		1	8		19	6		3	$10\frac{1}{2}$
	8	9		1	9		19	9		3	$11\frac{1}{2}$

TABLE OF TWENTY PER CENT.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1	0	0	0	4	0	1	11	0	0	6	$2\frac{1}{4}$
		3		4	$0\frac{1}{2}$			3		6	$3\frac{1}{2}$
		6		4	$1\frac{1}{4}$			6		6	$4\frac{1}{2}$
1	1	0		4	$1\frac{3}{4}$	1	12	0		6	$4\frac{3}{4}$
		3		4	$2\frac{1}{4}$			3		6	$5\frac{1}{4}$
		6		4	$3\frac{1}{2}$			6		6	$5\frac{3}{4}$
1	2	0		4	$4\frac{1}{4}$	1	13	0		6	$6\frac{1}{2}$
		3		4	$4\frac{3}{4}$			3		6	$6\frac{3}{4}$
		6		4	$5\frac{1}{2}$			6		6	$7\frac{1}{4}$
1	3	0		4	$6\frac{1}{4}$	1	14	0		6	$7\frac{3}{4}$
		3		4	$7\frac{1}{4}$			3		6	$8\frac{1}{4}$
		6		4	$7\frac{3}{4}$			6		6	$9\frac{1}{2}$
1	4	0		4	$8\frac{1}{4}$	1	15	0		6	$10\frac{1}{4}$
		3		4	$9\frac{1}{4}$			3		6	$10\frac{3}{4}$
		6		4	$10\frac{1}{2}$	1	16	0		7	$11\frac{1}{4}$
1	5	0		4	$10\frac{3}{4}$			6		7	$11\frac{3}{4}$
		3		4	$11\frac{1}{4}$			3		7	$12\frac{1}{4}$
		6		5	$0\frac{1}{2}$	1	17	0		7	$13\frac{1}{4}$
1	6	0		5	$1\frac{1}{4}$			6		7	$14\frac{1}{4}$
		3		5	$1\frac{3}{4}$			3		7	$15\frac{1}{4}$
		6		5	$2\frac{1}{4}$	1	18	0		7	$16\frac{1}{4}$
1	7	0		5	$3\frac{1}{2}$			6		7	$17\frac{1}{4}$
		3		5	$4\frac{1}{4}$	1	19	0		7	$18\frac{1}{4}$
		6		5	$4\frac{3}{4}$			3		7	$19\frac{1}{4}$
1	8	0		5	$5\frac{1}{2}$			6		7	$20\frac{1}{4}$
		3		5	$6\frac{1}{4}$	2	0	0		8	$0\frac{1}{2}$
		6		5	$7\frac{1}{4}$			3		8	$1\frac{1}{4}$
1	9	0		5	$7\frac{3}{4}$			6		8	$2\frac{1}{4}$
		3		5	$8\frac{1}{4}$	2	1	0		8	$3\frac{1}{2}$
		6		5	$9\frac{1}{4}$			3		8	$4\frac{1}{2}$
1	10	0		5	$10\frac{1}{2}$			6		8	$5\frac{1}{4}$
		3		5	$10\frac{3}{4}$			3		8	$6\frac{1}{4}$
		6		6	$11\frac{1}{4}$			6		8	$7\frac{1}{4}$
		9		6	$12\frac{1}{4}$			3		8	$8\frac{1}{4}$
				6	$13\frac{1}{4}$			6		8	$9\frac{1}{4}$
				6	$14\frac{1}{4}$			9		8	$10\frac{1}{4}$

TABLE OF TWENTY PER CENT.

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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
2	2	0	0	8	$4\frac{3}{4}$	2	13	0	0	10	$7\frac{1}{4}$
		3		8	$5\frac{1}{4}$			3		10	$7\frac{3}{4}$
		6		8	6			6		10	$8\frac{1}{4}$
		9		8	$6\frac{1}{2}$			9		10	9
2	3	0		8	7	2	14	0		10	$9\frac{1}{2}$
		3		8	$7\frac{1}{4}$			3		10	$10\frac{1}{4}$
		6		8	$8\frac{1}{4}$			6		10	$10\frac{3}{4}$
		9		8	9			9		10	$11\frac{1}{4}$
2	4	0		8	$9\frac{1}{2}$	2	15	0		11	0
		3		8	10			3		11	$0\frac{1}{2}$
		6		8	$10\frac{3}{4}$			6		11	1
		9		8	$11\frac{1}{4}$			9		11	$1\frac{1}{4}$
2	5	0		9	0	2	16	0		11	$2\frac{1}{4}$
		3		9	$0\frac{1}{2}$			3		11	3
		6		9	1			6		11	$3\frac{1}{2}$
		9		9	$1\frac{1}{4}$			9		11	4
2	6	0		9	$2\frac{1}{4}$	2	17	0		11	$4\frac{3}{4}$
		3		9	3			3		11	5
		6		9	$3\frac{1}{2}$			6		11	6
		9		9	4			9		11	$6\frac{1}{2}$
2	7	0		9	$4\frac{3}{4}$	2	18	0		11	7
		3		9	$5\frac{1}{4}$			3		11	$7\frac{3}{4}$
		6		9	6			6		11	$8\frac{1}{4}$
		9		9	$6\frac{1}{2}$			9		11	9
2	8	0		9	7	2	19	0		11	$9\frac{1}{2}$
		3		9	$7\frac{1}{4}$			3		11	$10\frac{1}{4}$
		6		9	$8\frac{1}{4}$			6		11	$10\frac{3}{4}$
		9		9	9			9		11	$11\frac{1}{4}$
2	9	0		9	$9\frac{1}{2}$	3	0	0		12	0
		3		9	10			3		12	$0\frac{1}{2}$
		6		9	$10\frac{3}{4}$			6		12	1
		9		9	$11\frac{1}{4}$			9		12	$1\frac{1}{4}$
2	10	0		10	0	3	1	0		12	$2\frac{1}{4}$
		3		10	$0\frac{1}{2}$			3		12	3
		6		10	1			6		12	$3\frac{1}{2}$
		9		10	$1\frac{1}{4}$			9		12	4
2	11	0		10	$2\frac{1}{4}$	3	2	0		11	$4\frac{3}{4}$
		3		10	3			3		12	5
		6		10	$3\frac{1}{2}$			6		12	6
		9		10	4			9		12	$6\frac{1}{2}$
2	12	0		10	$4\frac{3}{4}$	3	3	0		12	7
		3		10	$5\frac{1}{4}$			3		12	$7\frac{3}{4}$
		6		10	6			6		12	$8\frac{1}{4}$
		9		10	$6\frac{1}{2}$			9		12	9

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>		
3	4	0	0	12	9½	2	3	15	0	0	15	0	½
		3		12	10	2	3		3		15	0½	⅔
		6		12	10½	2	3		6		15	1	¾
		9		12	11½	2	3		9		15	1¼	⅓
3	5	0		13	0	2	3	16	0		15	2¼	⅓
		3		13	0½	2	3		3		15	3	½
		6		13	1	2	3		6		15	3½	⅔
		9		13	1¼	2	3		9		15	4	⅔
3	6	0		13	2¼	2	3	17	0		15	4½	⅓
		3		13	3	2	3		3		15	5¼	⅓
		6		13	3½	2	3		6		15	6	½
		9		13	4	2	3		9		15	6½	⅔
3	7	0		13	4¼	2	3	18	0		15	7	¾
		3		13	5¼	2	3		3		15	7½	⅓
		6		13	6	2	3		6		15	8	¼
		9		13	6½	2	3		9		15	9	½
3	8	0		13	7	2	3	19	0		15	9½	⅔
		3		13	7¾	2	3		3		15	10	⅔
		6		13	8¼	2	3		6		15	10½	⅓
		9		13	9	2	3		9		15	11¼	⅓
3	9	0		13	9½	2	3	0	0		16	0	½
		3		13	10	2	3		3		16	0½	⅔
		6		13	10¼	2	3		6		16	1	¾
		9		13	11¼	2	3		9		16	1¼	⅓
3	10	0		14	0	2	3	1	0		16	2¼	⅓
		3		14	0½	2	3		3		16	3	½
		6		14	1	2	3		6		16	3½	⅔
		9		14	1¼	2	3		9		16	4	⅔
3	11	0		14	2¼	2	3	2	0		16	4½	⅓
		3		14	3	2	3		3		16	5¼	⅓
		6		14	3½	2	3		6		16	6	½
		9		14	4	2	3		9		16	6½	⅔
3	12	0		14	4¼	2	3	3	0		16	7	¾
		3		14	5¼	2	3		3		16	7½	⅓
		6		14	6	2	3		6		16	8	¼
		9		14	6½	2	3		9		16	9	½
3	13	0		14	7	2	3	4	0		16	9½	⅔
		3		14	7¾	2	3		3		16	10	⅔
		6		14	8¼	2	3		6		16	10½	⅓
		9		14	9	2	3		9		16	11¼	⅓
3	14	0		14	9½	2	3	5	0		17	0	½
		3		14	10	2	3		3		17	0½	⅔
		6		14	10¼	2	3		6		17	1	¾
		9		14	11¼	2	3		9		17	1¼	⅓

TABLE OF TWENTY PER CENT.

IF

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
4	6	0	0	17	$2\frac{1}{4}$	4	17	0	0	19	$4\frac{1}{2}$
		3		17	$3\frac{1}{2}$			3		19	$5\frac{1}{4}$
		6		17	$3\frac{1}{2}$			6		19	6
		9		17	$4\frac{1}{2}$			9		19	$6\frac{1}{2}$
4	7	0		17	$4\frac{3}{4}$	4	18	0		19	$7\frac{1}{4}$
		3		17	$5\frac{1}{4}$			3		19	$7\frac{3}{4}$
		6		17	6			6		19	$8\frac{1}{4}$
		9		17	$6\frac{1}{2}$			9		19	9
4	8	0		17	$7\frac{1}{4}$	4	19	0		19	$9\frac{1}{2}$
		3		17	$7\frac{3}{4}$			3		19	10
		6		17	$8\frac{1}{4}$			6		19	$10\frac{1}{4}$
		9		17	9			9		19	$10\frac{3}{4}$
4	9	0		17	$9\frac{1}{2}$	5	0	0	1	0	0
		3		17	$10\frac{1}{4}$			3	1	0	$0\frac{1}{2}$
		6		17	$10\frac{3}{4}$			6	1	0	$1\frac{1}{4}$
		9		17	$11\frac{1}{4}$			9	1	0	$1\frac{3}{4}$
4	10	0		18	0	5	1	0	1	0	$2\frac{1}{4}$
		3		18	$0\frac{1}{2}$			3	1	0	3
		6		18	$1\frac{1}{4}$			6	1	0	$3\frac{1}{2}$
		9		18	$1\frac{3}{4}$	5	2	0	1	0	$4\frac{1}{4}$
4	11	0		18	$2\frac{1}{4}$			3	1	0	$5\frac{1}{4}$
		3		18	3			6	1	0	6
		6		18	$3\frac{1}{2}$			9	1	0	$6\frac{1}{2}$
		9		18	$4\frac{1}{4}$	5	3	0	1	0	7
4	12	0		18	$4\frac{3}{4}$			3	1	0	$7\frac{3}{4}$
		3		18	$5\frac{1}{4}$			6	1	0	$8\frac{1}{4}$
		6		18	6			9	1	0	9
		9		18	$6\frac{1}{2}$	5	4	0	1	0	$9\frac{1}{2}$
4	13	0		18	$7\frac{1}{4}$			3	1	0	10
		3		18	$7\frac{3}{4}$			6	1	0	$10\frac{1}{4}$
		6		18	$8\frac{1}{4}$			9	1	0	$11\frac{1}{4}$
		9		18	9	5	5	0	1	1	0
4	14	0		18	$9\frac{1}{2}$			3	1	1	$0\frac{1}{2}$
		3		18	10			6	1	1	1
		6		18	$10\frac{3}{4}$			9	1	1	$1\frac{3}{4}$
		9		18	$11\frac{1}{4}$	5	6	0	1	1	$2\frac{1}{4}$
4	15	0		19	0			3	1	1	3
		3		19	$0\frac{1}{2}$			6	1	1	$3\frac{1}{2}$
		6		19	$1\frac{1}{4}$	5	7	0	1	1	4
		9		19	$1\frac{3}{4}$			3	1	1	$4\frac{1}{4}$
4	16	0		19	$2\frac{1}{4}$			6	1	1	$5\frac{1}{4}$
		3		19	3			9	1	1	6
		6		19	$3\frac{1}{2}$				1	1	$6\frac{1}{2}$
		9		19	4				1	1	$7\frac{1}{2}$

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
5	8	0	1	1	$7\frac{4}{5}$	5	19	0	1	3	$9\frac{1}{2}$
		3	1	1	$7\frac{1}{4}\frac{1}{5}$			3	1	3	$10\frac{3}{4}\frac{1}{5}$
		6	1	1	$8\frac{1}{4}\frac{1}{5}$			6	1	3	$10\frac{3}{4}\frac{1}{5}$
		9	1	1	9			9	1	3	$11\frac{1}{4}\frac{1}{5}$
5	9	0	1	1	$9\frac{1}{2}$	6	0	0	1	4	0
		3	1	1	$10\frac{1}{4}\frac{1}{5}$			3	1	4	$0\frac{1}{2}$
		6	1	1	$10\frac{3}{4}\frac{1}{5}$			6	1	4	$1\frac{1}{4}\frac{1}{5}$
		9	1	1	$11\frac{1}{4}\frac{1}{5}$			9	1	4	$1\frac{3}{4}\frac{1}{5}$
5	10	0	1	2	0	6	1	0	1	4	$2\frac{1}{4}\frac{1}{5}$
		3	1	2	$0\frac{1}{2}$			3	1	4	3
		6	1	2	$1\frac{1}{4}\frac{1}{5}$			6	1	4	$3\frac{1}{2}$
		9	1	2	$1\frac{3}{4}\frac{1}{5}$			9	1	4	4
5	11	0	1	2	$2\frac{1}{4}\frac{1}{5}$	6	2	0	1	4	$4\frac{3}{4}\frac{1}{5}$
		3	1	2	3			3	1	4	$5\frac{1}{4}\frac{1}{5}$
		6	1	2	$3\frac{1}{2}$			6	1	4	6
		9	1	2	4			9	1	4	$6\frac{1}{2}$
5	12	0	1	2	$4\frac{1}{4}\frac{1}{5}$	6	3	0	1	4	7
		3	1	2	$5\frac{1}{4}\frac{1}{5}$			3	1	4	$7\frac{3}{4}\frac{1}{5}$
		6	1	2	6			6	1	4	$8\frac{1}{4}\frac{1}{5}$
		9	1	2	$6\frac{1}{2}$			9	1	4	9
5	13	0	1	2	7	6	4	0	1	4	$9\frac{1}{2}$
		3	1	2	$7\frac{3}{4}\frac{1}{5}$			3	1	4	$10\frac{1}{4}\frac{1}{5}$
		6	1	2	$8\frac{1}{4}\frac{1}{5}$			6	1	4	$10\frac{3}{4}\frac{1}{5}$
		9	1	2	9			9	1	4	$11\frac{1}{4}\frac{1}{5}$
5	14	0	1	2	$9\frac{1}{2}$	6	5	0	1	5	0
		3	1	2	10			3	1	5	$0\frac{1}{2}$
		6	1	2	$10\frac{1}{4}\frac{1}{5}$			6	1	5	$1\frac{1}{4}\frac{1}{5}$
		9	1	2	$11\frac{1}{4}\frac{1}{5}$			9	1	5	$1\frac{3}{4}\frac{1}{5}$
5	15	0	1	3	0	6	6	0	1	5	$2\frac{1}{4}\frac{1}{5}$
		3	1	3	$0\frac{1}{2}$			3	1	5	3
		6	1	3	$1\frac{1}{4}\frac{1}{5}$			6	1	5	$3\frac{1}{2}$
		9	1	3	$1\frac{3}{4}\frac{1}{5}$			9	1	5	4
5	16	0	1	3	2	6	7	0	1	5	$4\frac{1}{4}\frac{1}{5}$
		3	1	3	3			3	1	5	$5\frac{1}{4}\frac{1}{5}$
		6	1	3	$3\frac{1}{2}$			6	1	5	6
		9	1	3	4			9	1	5	$6\frac{1}{2}$
5	17	0	1	3	$4\frac{1}{4}\frac{1}{5}$	6	8	0	1	5	7
		3	1	3	$5\frac{1}{4}\frac{1}{5}$			3	1	5	$7\frac{3}{4}\frac{1}{5}$
		6	1	3	6			6	1	5	$8\frac{1}{4}\frac{1}{5}$
		9	1	3	$6\frac{1}{2}$			9	1	5	9
5	18	0	1	3	7	6	9	0	1	5	$9\frac{1}{2}$
		3	1	3	$7\frac{3}{4}\frac{1}{5}$			3	1	5	$10\frac{1}{4}\frac{1}{5}$
		6	1	3	$8\frac{1}{4}\frac{1}{5}$			6	1	5	$10\frac{3}{4}\frac{1}{5}$
		9	1	3	9			9	1	5	$11\frac{1}{4}\frac{1}{5}$

TABLE OF TWENTY PER CENT.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
6	10	0	1	6	0	7	1	0	1	8	$2\frac{1}{4}$ $\frac{3}{5}$
		3	1	6	$0\frac{1}{2}$ $\frac{2}{5}$			3	1	8	3 $\frac{2}{5}$
		6	1	6	$1\frac{1}{4}$ $\frac{4}{5}$			6	1	8	$3\frac{1}{2}$ $\frac{4}{5}$
		9	1	6	$1\frac{3}{4}$ $\frac{1}{5}$			9	1	8	4 $\frac{1}{5}$
6	11	0	1	6	$2\frac{1}{4}$ $\frac{3}{5}$	7	2	0	1	8	$4\frac{3}{4}$ $\frac{1}{5}$
		3	1	6	3 $\frac{2}{5}$			3	1	8	$5\frac{1}{4}$ $\frac{3}{5}$
		6	1	6	$3\frac{1}{2}$ $\frac{2}{5}$			6	1	8	6 $\frac{1}{5}$
		9	1	6	$4\frac{1}{4}$ $\frac{4}{5}$			9	1	8	$6\frac{1}{2}$ $\frac{2}{5}$
6	12	0	1	6	$4\frac{3}{4}$ $\frac{1}{5}$	7	3	0	1	8	7 $\frac{4}{5}$
		3	1	6	$5\frac{1}{4}$ $\frac{3}{5}$			3	1	8	$7\frac{3}{4}$ $\frac{1}{5}$
		6	1	6	6 $\frac{2}{5}$			6	1	8	$8\frac{1}{4}$ $\frac{3}{5}$
		9	1	6	$6\frac{1}{2}$ $\frac{2}{5}$			9	1	8	9 $\frac{1}{5}$
6	13	0	1	6	7 $\frac{4}{5}$	7	4	0	1	8	$9\frac{1}{2}$ $\frac{2}{5}$
		3	1	6	$7\frac{3}{4}$ $\frac{1}{5}$			3	1	8	10 $\frac{4}{5}$
		6	1	6	$8\frac{1}{4}$ $\frac{3}{5}$			6	1	8	$10\frac{3}{4}$ $\frac{1}{5}$
		9	1	6	9 $\frac{2}{5}$			9	1	8	11 $\frac{1}{5}$
6	14	0	1	6	$9\frac{1}{2}$ $\frac{2}{5}$	7	5	0	1	9	0 $\frac{1}{5}$
		3	1	6	10 $\frac{4}{5}$			3	1	9	$0\frac{1}{2}$ $\frac{2}{5}$
		6	1	6	$10\frac{3}{4}$ $\frac{1}{5}$			6	1	9	1 $\frac{4}{5}$
		9	1	6	11 $\frac{2}{5}$			9	1	9	$1\frac{3}{4}$ $\frac{1}{5}$
6	15	0	1	7	0 $\frac{1}{5}$	7	6	0	1	9	$2\frac{1}{4}$ $\frac{3}{5}$
		3	1	7	$0\frac{1}{2}$ $\frac{2}{5}$			3	1	9	3 $\frac{1}{5}$
		6	1	7	$1\frac{1}{4}$ $\frac{4}{5}$			6	1	9	$3\frac{1}{2}$ $\frac{2}{5}$
		9	1	7	$1\frac{3}{4}$ $\frac{1}{5}$			9	1	9	4 $\frac{4}{5}$
6	16	0	1	7	$2\frac{1}{4}$ $\frac{3}{5}$	7	7	0	1	9	$4\frac{3}{4}$ $\frac{1}{5}$
		3	1	7	3 $\frac{2}{5}$			3	1	9	$5\frac{1}{4}$ $\frac{3}{5}$
		6	1	7	$3\frac{1}{2}$ $\frac{2}{5}$			6	1	9	6 $\frac{1}{5}$
		9	1	7	$4\frac{1}{4}$ $\frac{4}{5}$			9	1	9	$6\frac{1}{2}$ $\frac{2}{5}$
6	17	0	1	7	$4\frac{3}{4}$ $\frac{1}{5}$	7	8	0	1	9	7 $\frac{4}{5}$
		3	1	7	$5\frac{1}{4}$ $\frac{3}{5}$			3	1	9	$7\frac{3}{4}$ $\frac{1}{5}$
		6	1	7	6 $\frac{2}{5}$			6	1	9	$8\frac{1}{4}$ $\frac{3}{5}$
		9	1	7	$6\frac{1}{2}$ $\frac{2}{5}$			9	1	9	9 $\frac{1}{5}$
6	18	0	1	7	7 $\frac{4}{5}$	7	9	0	1	9	$9\frac{1}{2}$ $\frac{2}{5}$
		3	1	7	$7\frac{3}{4}$ $\frac{1}{5}$			3	1	9	10 $\frac{4}{5}$
		6	1	7	$8\frac{1}{4}$ $\frac{3}{5}$			6	1	9	$10\frac{3}{4}$ $\frac{1}{5}$
		9	1	7	9 $\frac{2}{5}$			9	1	9	11 $\frac{1}{5}$
6	19	0	1	7	$9\frac{1}{2}$ $\frac{2}{5}$	7	10	0	1	10	0 $\frac{1}{5}$
		3	1	7	10 $\frac{4}{5}$			3	1	10	$0\frac{1}{2}$ $\frac{2}{5}$
		6	1	7	$10\frac{3}{4}$ $\frac{1}{5}$			6	1	10	1 $\frac{4}{5}$
		9	1	7	11 $\frac{2}{5}$			9	1	10	$1\frac{3}{4}$ $\frac{1}{5}$
7	0	0	1	8	0 $\frac{1}{5}$	7	11	0	1	10	$2\frac{1}{4}$ $\frac{3}{5}$
		3	1	8	$0\frac{1}{2}$ $\frac{2}{5}$			3	1	10	3 $\frac{1}{5}$
		6	1	8	$1\frac{1}{4}$ $\frac{4}{5}$			6	1	10	$3\frac{1}{2}$ $\frac{2}{5}$
		9	1	8	$1\frac{3}{4}$ $\frac{1}{5}$			9	1	10	4 $\frac{4}{5}$

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
7	12	0	1	10	$4\frac{3}{4}$	8	3	0	1	12	$7\frac{4}{5}$
		3	1	10	$5\frac{1}{4}$			3	1	12	$7\frac{3}{4}$
		6	1	10	6			6	1	12	$8\frac{1}{4}$
		9	1	10	$6\frac{1}{2}$			9	1	12	9
7	13	0	1	10	7	8	4	0	1	12	$9\frac{1}{2}$
		3	1	10	$7\frac{3}{4}$			3	1	12	10
		6	1	10	$8\frac{1}{4}$			6	1	12	$10\frac{3}{4}$
		9	1	10	9			9	1	12	$11\frac{1}{4}$
7	14	0	1	10	$9\frac{1}{2}$	8	5	0	1	13	0
		3	1	10	10			3	1	13	$0\frac{1}{2}$
		6	1	10	$10\frac{1}{4}$			6	1	13	1
		9	1	10	$11\frac{1}{4}$			9	1	13	$1\frac{3}{4}$
7	15	0	1	11	0	8	6	0	1	13	$2\frac{1}{4}$
		3	1	11	$0\frac{1}{2}$			3	1	13	3
		6	1	11	1			6	1	13	$3\frac{1}{2}$
		9	1	11	$1\frac{3}{4}$			9	1	13	4
7	16	0	1	11	$2\frac{1}{4}$	8	7	0	1	13	$4\frac{3}{4}$
		3	1	11	3			3	1	13	$5\frac{1}{4}$
		6	1	11	$3\frac{1}{2}$			6	1	13	6
		9	1	11	4			9	1	13	$6\frac{1}{2}$
7	17	0	1	11	$4\frac{3}{4}$	8	8	0	1	13	7
		3	1	11	$5\frac{1}{4}$			3	1	13	$7\frac{3}{4}$
		6	1	11	6			6	1	13	$8\frac{1}{4}$
		9	1	11	$6\frac{1}{2}$			9	1	13	9
7	18	0	1	11	7	8	9	0	1	13	$9\frac{1}{2}$
		3	1	11	$7\frac{1}{4}$			3	1	13	10
		6	1	11	$8\frac{1}{4}$			6	1	13	$10\frac{3}{4}$
		9	1	11	9			9	1	13	$11\frac{1}{4}$
7	19	0	1	11	$9\frac{1}{2}$	8	10	0	1	14	0
		3	1	11	10			3	1	14	$0\frac{1}{2}$
		6	1	11	$10\frac{3}{4}$			6	1	14	1
		9	1	11	$11\frac{1}{4}$			9	1	14	$1\frac{3}{4}$
8	0	0	1	12	0	8	11	0	1	14	$2\frac{1}{4}$
		3	1	12	$0\frac{1}{2}$			3	1	14	3
		6	1	12	1			6	1	14	$3\frac{1}{2}$
		9	1	12	$1\frac{3}{4}$			9	1	14	4
8	1	0	1	12	$2\frac{1}{4}$	8	12	0	1	14	$4\frac{3}{4}$
		3	1	12	3			3	1	14	$5\frac{1}{4}$
		6	1	12	$3\frac{1}{2}$			6	1	14	6
		9	1	12	4			9	1	14	$6\frac{1}{2}$
8	2	0	1	12	$4\frac{3}{4}$	8	13	0	1	14	7
		3	1	12	$5\frac{1}{4}$			3	1	14	$7\frac{3}{4}$
		6	1	12	6			6	1	14	$8\frac{1}{4}$
		9	1	12	$6\frac{1}{2}$			9	1	14	9

TABLE OF TWENTY PER CENT.

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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>			
8	14	0	1	14	9 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	1	17	0	2	3	4 $\frac{1}{2}$
		3	1	14	10	2	3	4 $\frac{1}{2}$	1	17	0 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$
		6	1	14	10 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	1	17	1	2	3	4 $\frac{1}{2}$
		9	1	14	11 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	1	17	1 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$
8	15	0	1	15	0	2	3	4 $\frac{1}{2}$	9	6	0	1	17	2 $\frac{1}{4}$
		3	1	15	0 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	3	6	3	1	17	3
		6	1	15	1	2	3	4 $\frac{1}{2}$	6	6	3 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$
		9	1	15	1 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	6	4	2	3	4 $\frac{1}{2}$
8	16	0	1	15	2 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	7	0	1	17	4 $\frac{3}{4}$
		3	1	15	3	2	3	4 $\frac{1}{2}$	3	6	3	1	17	5 $\frac{1}{4}$
		6	1	15	3 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	6	6	6	1	17	6
		9	1	15	4	2	3	4 $\frac{1}{2}$	9	6	6 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$
8	17	0	1	15	4 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	9	8	0	1	17	7
		3	1	15	5 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	3	6	3	1	17	7 $\frac{3}{4}$
		6	1	15	6	2	3	4 $\frac{1}{2}$	6	6	6	1	17	8 $\frac{1}{4}$
		9	1	15	6 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	9	6	9	1	17	9
8	18	0	1	15	7	2	3	4 $\frac{1}{2}$	9	9	0	1	17	9 $\frac{1}{2}$
		3	1	15	7 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	3	6	3	1	17	10
		6	1	15	8 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	6	6	6	1	17	10 $\frac{3}{4}$
		9	1	15	9	2	3	4 $\frac{1}{2}$	9	6	9	1	17	11 $\frac{1}{4}$
8	19	0	1	15	9 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	9	10	0	1	18	0
		3	1	15	10	2	3	4 $\frac{1}{2}$	3	6	3	1	18	0 $\frac{1}{2}$
		6	1	15	10 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	6	6	6	1	18	1
		9	1	15	11 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	6	9	1	18	1 $\frac{3}{4}$
9	0	0	1	16	0	2	3	4 $\frac{1}{2}$	9	11	0	1	18	2 $\frac{1}{4}$
		3	1	16	0 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	3	6	3	1	18	3
		6	1	16	1	2	3	4 $\frac{1}{2}$	6	6	6	1	18	3 $\frac{1}{2}$
		9	1	16	1 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	6	9	1	18	4
9	1	0	1	16	2 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	12	0	1	18	4 $\frac{3}{4}$
		3	1	16	3	2	3	4 $\frac{1}{2}$	3	6	3	1	18	5 $\frac{1}{4}$
		6	1	16	3 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	6	6	6	1	18	6
		9	1	16	4	2	3	4 $\frac{1}{2}$	9	6	9	1	18	6 $\frac{1}{2}$
9	2	0	1	16	4 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	9	13	0	1	18	7
		3	1	16	5 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	3	6	3	1	18	7 $\frac{3}{4}$
		6	1	16	6	2	3	4 $\frac{1}{2}$	6	6	6	1	18	8 $\frac{1}{4}$
		9	1	16	6 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	9	6	9	1	18	9
9	3	0	1	16	7	2	3	4 $\frac{1}{2}$	9	14	0	1	18	9 $\frac{1}{2}$
		3	1	16	7 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	3	6	3	1	18	10
		6	1	16	8 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	6	6	6	1	18	10 $\frac{3}{4}$
		9	1	16	9	2	3	4 $\frac{1}{2}$	9	6	9	1	18	11 $\frac{1}{4}$
9	4	0	1	16	9 $\frac{1}{2}$	2	3	4 $\frac{1}{2}$	9	15	0	1	19	0
		3	1	16	10	2	3	4 $\frac{1}{2}$	3	6	3	1	19	0 $\frac{1}{2}$
		6	1	16	10 $\frac{3}{4}$	2	3	4 $\frac{1}{2}$	6	6	6	1	19	1
		9	1	16	11 $\frac{1}{4}$	2	3	4 $\frac{1}{2}$	9	6	9	1	19	1 $\frac{3}{4}$

TABLE OF TWENTY PER CENT.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
9	16	0	1	19	2 $\frac{1}{2}$	10	7	0	2	1	4 $\frac{3}{4}$
		3	1	19	3 $\frac{1}{2}$			3	2	1	5 $\frac{1}{4}$
		6	1	19	4 $\frac{1}{2}$			6	2	1	6 $\frac{1}{2}$
9	17	0	1	19	4 $\frac{3}{4}$	10	8	0	2	1	7 $\frac{1}{2}$
		3	1	19	5 $\frac{1}{4}$			3	2	1	7 $\frac{3}{4}$
		6	1	19	6 $\frac{1}{2}$			6	2	1	8 $\frac{1}{4}$
9	18	0	1	19	7 $\frac{1}{2}$	10	9	0	2	1	9 $\frac{1}{2}$
		3	1	19	7 $\frac{3}{4}$			3	2	1	10 $\frac{1}{4}$
		6	1	19	8 $\frac{1}{4}$			6	2	1	10 $\frac{3}{4}$
9	19	0	1	19	9 $\frac{1}{2}$	10	10	0	2	1	11 $\frac{1}{4}$
		3	1	19	10 $\frac{1}{4}$			3	2	2	0 $\frac{1}{2}$
		6	1	19	10 $\frac{3}{4}$			6	2	2	0 $\frac{1}{2}$
IO	0	0	1	19	11 $\frac{1}{4}$	10	11	0	2	2	1 $\frac{1}{4}$
		3	2	0	0 $\frac{1}{2}$			3	2	2	2 $\frac{1}{4}$
		6	2	0	1 $\frac{3}{4}$			6	2	2	3 $\frac{1}{2}$
IO	1	0	2	0	2 $\frac{1}{4}$	10	12	0	2	2	4 $\frac{3}{4}$
		3	2	0	3 $\frac{1}{2}$			3	2	2	5 $\frac{1}{4}$
		6	2	0	4 $\frac{3}{4}$			6	2	2	6 $\frac{1}{2}$
IO	2	0	2	0	5 $\frac{1}{4}$	10	13	0	2	2	7 $\frac{1}{4}$
		3	2	0	6 $\frac{1}{2}$			3	2	2	7 $\frac{3}{4}$
		6	2	0	7 $\frac{3}{4}$			6	2	2	8 $\frac{1}{4}$
IO	3	0	2	0	8 $\frac{1}{4}$	10	14	0	2	2	9 $\frac{1}{2}$
		3	2	0	9 $\frac{1}{2}$			3	2	2	10 $\frac{1}{4}$
		6	2	0	10 $\frac{3}{4}$			6	2	2	10 $\frac{3}{4}$
IO	4	0	2	0	11 $\frac{1}{4}$	10	15	0	2	3	0 $\frac{1}{2}$
		3	2	0	10 $\frac{1}{2}$			3	2	3	1 $\frac{1}{4}$
		6	2	0	11 $\frac{1}{2}$			6	2	3	2 $\frac{1}{4}$
IO	5	0	2	1	0 $\frac{1}{2}$	10	16	0	2	3	3 $\frac{1}{2}$
		3	2	1	1 $\frac{1}{4}$			3	2	3	4 $\frac{1}{4}$
		6	2	1	2 $\frac{1}{4}$	10	17	0	2	3	5 $\frac{1}{4}$
IO	6	0	2	1	3 $\frac{1}{2}$			3	2	3	6 $\frac{1}{2}$
		3	2	1	4 $\frac{1}{2}$			6	2	3	7 $\frac{1}{4}$
		6	2	1	5 $\frac{1}{4}$			9	2	3	8 $\frac{1}{4}$

TABLE OF TWENTY PER CENT.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
10	18	0	2	3	7	4	1	3	11	9	0
		3	2	3	7	3	4	1	2	5	10
		6	2	3	8	4	1	3	2	5	10
		9	2	3	9	1	2	4	2	5	11
10	19	0	2	3	9	1	2	4	2	6	0
		3	2	3	10	3	4	1	2	6	0
		6	2	3	10	3	4	1	2	6	1
		9	2	3	11	4	1	3	2	6	1
11	0	0	2	4	0	1	2	3	2	6	1
		3	2	4	0	1	2	3	2	6	2
		6	2	4	1	3	4	1	2	6	3
		9	2	4	1	3	4	1	2	6	3
11	1	0	2	4	2	4	1	3	2	6	4
		3	2	4	3	1	2	4	2	6	4
		6	2	4	3	1	2	4	2	6	5
		9	2	4	4	4	1	3	2	6	6
11	2	0	2	4	4	3	4	1	2	6	6
		3	2	4	5	4	1	3	2	6	7
		6	2	4	6	1	2	4	2	6	7
		9	2	4	6	1	2	4	2	6	8
11	3	0	2	4	7	3	4	1	2	6	9
		3	2	4	7	3	4	1	2	6	10
		6	2	4	8	4	1	3	2	6	10
		9	2	4	9	1	2	4	2	6	11
11	4	0	2	4	9	1	2	4	2	7	0
		3	2	4	10	3	4	1	2	7	0
		6	2	4	10	3	4	1	2	7	1
		9	2	4	11	4	1	3	2	7	1
11	5	0	2	5	0	1	2	3	2	7	2
		3	2	5	0	1	2	3	2	7	3
		6	2	5	1	3	4	1	2	7	3
		9	2	5	1	3	4	1	2	7	4
11	6	0	2	5	2	4	1	3	2	7	4
		3	2	5	3	1	2	4	2	7	5
		6	2	5	3	1	2	4	2	7	5
		9	2	5	4	4	1	3	2	7	6
11	7	0	2	5	4	3	4	1	2	7	6
		3	2	5	5	4	1	3	2	7	7
		6	2	5	6	1	2	4	2	7	7
		9	2	5	6	1	2	4	2	7	9
11	8	0	2	5	7	2	4	1	2	7	9
		3	2	5	7	2	4	1	2	7	10
		6	2	5	8	3	4	1	2	7	10
		9	2	5	9	4	1	3	2	7	11

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
12	0	0	2	8	0	12	11	0	2	10	$2\frac{1}{4}$
		3	2	8	$0\frac{1}{2}$			3	2	10	3
		6	2	8	1			6	2	10	$3\frac{1}{2}$
		9	2	8	$1\frac{1}{4}$			9	2	10	4
12	1	0	2	8	$1\frac{1}{2}$	12	12	0	2	10	$4\frac{1}{4}$
		3	2	8	$2\frac{1}{4}$			3	2	10	$4\frac{1}{2}$
		6	2	8	$3\frac{1}{2}$			6	2	10	$5\frac{1}{4}$
		9	2	8	$4\frac{1}{2}$			9	2	10	$6\frac{1}{2}$
12	2	0	2	8	$4\frac{3}{4}$	12	13	0	2	10	$6\frac{1}{4}$
		3	2	8	$5\frac{1}{4}$			3	2	10	$7\frac{1}{4}$
		6	2	8	$5\frac{1}{2}$			6	2	10	$8\frac{1}{4}$
		9	2	8	$6\frac{1}{2}$			9	2	10	9
12	3	0	2	8	$7\frac{1}{4}$	12	14	0	2	10	$9\frac{1}{2}$
		3	2	8	$7\frac{3}{4}$			3	2	10	10
		6	2	8	$8\frac{1}{4}$			6	2	10	$10\frac{3}{4}$
		9	2	8	9			9	2	10	$11\frac{1}{4}$
12	4	0	2	8	$9\frac{1}{2}$	12	15	0	2	11	0
		3	2	8	10			3	2	11	$0\frac{1}{2}$
		6	2	8	$10\frac{1}{4}$			6	2	11	1
		9	2	8	$11\frac{1}{4}$			9	2	11	$1\frac{1}{4}$
12	5	0	2	9	0	12	16	0	2	11	$2\frac{1}{4}$
		3	2	9	$0\frac{1}{2}$			3	2	11	3
		6	2	9	1			6	2	11	$3\frac{1}{2}$
		9	2	9	$1\frac{1}{4}$			9	2	11	4
12	6	0	2	9	$2\frac{1}{4}$	12	17	0	2	11	$4\frac{3}{4}$
		3	2	9	3			3	2	11	$5\frac{1}{4}$
		6	2	9	$3\frac{1}{2}$			6	2	11	6
		9	2	9	4			9	2	11	$6\frac{1}{2}$
12	7	0	2	9	$4\frac{3}{4}$	12	18	0	2	11	7
		3	2	9	$5\frac{1}{4}$			3	2	11	$7\frac{3}{4}$
		6	2	9	6			6	2	11	$8\frac{1}{4}$
		9	2	9	$6\frac{1}{2}$			9	2	11	9
12	8	0	2	9	7	12	19	0	2	11	$9\frac{1}{2}$
		3	2	9	$7\frac{3}{4}$			3	2	11	10
		6	2	9	$8\frac{1}{4}$			6	2	11	$10\frac{3}{4}$
		9	2	9	9			9	2	11	$11\frac{1}{4}$
12	9	0	2	9	$9\frac{1}{2}$	13	0	0	2	12	0
		3	2	9	10			3	2	12	$0\frac{1}{2}$
		6	2	9	$10\frac{1}{4}$			6	2	12	1
		9	2	9	$11\frac{1}{4}$			9	2	12	$1\frac{1}{4}$
12	10	0	2	10	0	13	1	0	2	12	$2\frac{1}{4}$
		3	2	10	$0\frac{1}{2}$			3	2	12	3
		6	2	10	1			6	2	12	$3\frac{1}{2}$
		9	2	10	$1\frac{1}{4}$			9	2	12	4

TABLE OF TWENTY PER CENT.

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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
13	2	0	2	12	$4\frac{3}{4}$	13	13	0	2	14	$7\frac{1}{2}$
		3	2	12	$5\frac{1}{4}$			3	2	14	$7\frac{3}{4}$
		6	2	12	6			6	2	14	$8\frac{1}{4}$
		9	2	12	$6\frac{1}{2}$			9	2	14	9
13	3	0	2	12	$7\frac{1}{2}$	13	14	0	2	14	$9\frac{1}{2}$
		3	2	12	$7\frac{3}{4}$			3	2	14	10
		6	2	12	$8\frac{1}{4}$			6	2	14	$10\frac{3}{4}$
		9	2	12	9			9	2	14	$11\frac{1}{4}$
13	4	0	2	12	$9\frac{1}{2}$	13	15	0	2	15	0
		3	2	12	10			3	2	15	$0\frac{1}{2}$
		6	2	12	$10\frac{1}{4}$			6	2	15	$1\frac{1}{4}$
		9	2	12	$11\frac{1}{4}$			9	2	15	$1\frac{3}{4}$
13	5	0	2	13	0	13	16	0	2	15	$2\frac{1}{4}$
		3	2	13	$0\frac{1}{2}$			3	2	15	3
		6	2	13	$1\frac{1}{4}$			6	2	15	$3\frac{1}{2}$
		9	2	13	$1\frac{3}{4}$			9	2	15	4
13	6	0	2	13	$2\frac{1}{4}$	13	17	0	2	15	$4\frac{1}{4}$
		3	2	13	3			3	2	15	$5\frac{1}{4}$
		6	2	13	$3\frac{1}{2}$			6	2	15	6
		9	2	13	$4\frac{1}{2}$			9	2	15	$6\frac{1}{2}$
13	7	0	2	13	$4\frac{3}{4}$	13	18	0	2	15	7
		3	2	13	$5\frac{1}{4}$			3	2	15	$7\frac{1}{2}$
		6	2	13	6			6	2	15	$8\frac{1}{4}$
		9	2	13	$6\frac{1}{2}$			9	2	15	9
13	8	0	2	13	7	13	19	0	2	15	$9\frac{1}{2}$
		3	2	13	$7\frac{1}{4}$			3	2	15	10
		6	2	13	$8\frac{1}{4}$			6	2	15	$10\frac{3}{4}$
		9	2	13	9			9	2	15	$11\frac{1}{4}$
13	9	0	2	13	$9\frac{1}{2}$	14	0	0	2	16	0
		3	2	13	10			3	2	16	$0\frac{1}{2}$
		6	2	13	$10\frac{1}{4}$			6	2	16	$1\frac{1}{4}$
		9	2	13	$11\frac{1}{4}$			9	2	16	$1\frac{3}{4}$
13	10	0	2	14	0	14	1	0	2	16	$2\frac{1}{4}$
		3	2	14	$0\frac{1}{2}$			3	2	16	3
		6	2	14	$1\frac{1}{4}$			6	2	16	$3\frac{1}{2}$
		9	2	14	$1\frac{3}{4}$			9	2	16	4
13	11	0	2	14	$2\frac{1}{4}$	14	2	0	2	16	$4\frac{1}{4}$
		3	2	14	3			3	2	16	$5\frac{1}{4}$
		6	2	14	$3\frac{1}{2}$			6	2	16	6
		9	2	14	4			9	2	16	$6\frac{1}{2}$
13	12	0	2	14	$4\frac{1}{4}$	14	3	0	2	16	7
		3	2	14	$5\frac{1}{4}$			3	2	16	$7\frac{1}{2}$
		6	2	14	6			6	2	16	$8\frac{1}{4}$
		9	2	14	$6\frac{1}{2}$			9	2	16	9

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
14	4	0	2	16	$9\frac{1}{2}$	$\frac{2}{3}$	14	15	0	2	19	0
		3	2	16	10	$\frac{4}{5}$			3	2	19	$0\frac{1}{2}$
		6	2	16	$10\frac{3}{4}$	$\frac{1}{3}$			6	2	19	1
		9	2	16	$11\frac{1}{4}$	$\frac{3}{5}$			9	2	19	$1\frac{3}{4}$
14	5	0	2	17	0	$\frac{2}{3}$	14	16	0	2	19	$2\frac{1}{4}$
		3	2	17	$0\frac{1}{2}$	$\frac{4}{5}$			3	2	19	3
		6	2	17	1	$\frac{1}{3}$			6	2	19	$3\frac{1}{2}$
		9	2	17	$1\frac{1}{2}$	$\frac{3}{5}$			9	2	19	4
14	6	0	2	17	$2\frac{1}{4}$	$\frac{1}{3}$	14	17	0	2	19	$4\frac{3}{4}$
		3	2	17	3	$\frac{1}{2}$			3	2	19	$5\frac{1}{4}$
		6	2	17	$3\frac{1}{2}$	$\frac{2}{3}$			6	2	19	6
		9	2	17	4	$\frac{4}{5}$			9	2	19	$6\frac{1}{2}$
14	7	0	2	17	$4\frac{3}{4}$	$\frac{1}{3}$	14	18	0	2	19	7
		3	2	17	$5\frac{1}{4}$	$\frac{3}{5}$			3	2	19	$7\frac{3}{4}$
		6	2	17	6	$\frac{1}{4}$			6	2	19	$8\frac{1}{4}$
		9	2	17	$6\frac{1}{2}$	$\frac{2}{3}$			9	2	19	9
14	8	0	2	17	7	$\frac{4}{5}$	14	19	0	2	19	$9\frac{1}{2}$
		3	2	17	$7\frac{3}{4}$	$\frac{1}{3}$			3	2	19	10
		6	2	17	8	$\frac{3}{5}$			6	2	19	$10\frac{3}{4}$
		9	2	17	9	$\frac{1}{2}$			9	2	19	$11\frac{1}{4}$
14	9	0	2	17	$9\frac{1}{2}$	$\frac{2}{3}$	15	0	0	3	0	0
		3	2	17	10	$\frac{4}{5}$			3	3	0	$0\frac{1}{2}$
		6	2	17	$10\frac{1}{4}$	$\frac{1}{3}$			6	3	0	1
		9	2	17	$11\frac{1}{4}$	$\frac{3}{5}$			9	3	0	$1\frac{3}{4}$
14	10	0	2	18	0	$\frac{2}{3}$	15	1	0	3	0	$2\frac{1}{4}$
		3	2	18	$0\frac{1}{2}$	$\frac{4}{5}$			3	3	0	3
		6	2	18	1	$\frac{1}{3}$			6	3	0	$3\frac{1}{2}$
		9	2	18	$1\frac{1}{4}$	$\frac{3}{5}$			9	3	0	4
14	11	0	2	18	$2\frac{1}{4}$	$\frac{1}{3}$	15	2	0	3	0	$4\frac{1}{4}$
		3	2	18	3	$\frac{1}{2}$			3	3	0	$5\frac{1}{4}$
		6	2	18	$3\frac{1}{2}$	$\frac{2}{3}$			6	3	0	6
		9	2	18	4	$\frac{4}{5}$			9	3	0	$6\frac{1}{2}$
14	12	0	2	18	$4\frac{3}{4}$	$\frac{1}{3}$	15	3	0	3	0	7
		3	2	18	$5\frac{1}{4}$	$\frac{3}{5}$			3	3	0	$7\frac{3}{4}$
		6	2	18	6	$\frac{1}{4}$			6	3	0	$8\frac{1}{4}$
		9	2	18	$6\frac{1}{2}$	$\frac{2}{3}$			9	3	0	9
14	13	0	2	18	7	$\frac{4}{5}$	15	4	0	3	0	$9\frac{1}{2}$
		3	2	18	$7\frac{3}{4}$	$\frac{1}{3}$			3	3	0	10
		6	2	18	8	$\frac{3}{5}$			6	3	0	$10\frac{3}{4}$
		9	2	18	9	$\frac{1}{2}$			9	3	0	$11\frac{1}{4}$
14	14	0	2	18	$9\frac{1}{2}$	$\frac{2}{3}$	15	5	0	3	1	0
		3	2	18	10	$\frac{4}{5}$			3	3	1	$0\frac{1}{2}$
		6	2	18	$10\frac{1}{4}$	$\frac{1}{3}$			6	3	1	1
		9	2	18	$11\frac{1}{4}$	$\frac{3}{5}$			9	3	1	$1\frac{3}{4}$

TABLE OF TWENTY PER CENT.

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<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
15	6	0	3	1	$2\frac{1}{2}$	15	17	0	3	3	$4\frac{3}{4}$
		3	3	1	3			3	3	3	$5\frac{1}{4}$
		6	3	1	$3\frac{1}{2}$			6	3	3	6
		9	3	1	4			9	3	3	$6\frac{1}{2}$
15	7	0	3	1	$4\frac{1}{4}$	15	18	0	3	3	7
		3	3	1	$5\frac{1}{2}$			3	3	3	$7\frac{3}{4}$
		6	3	1	6			6	3	3	$8\frac{1}{4}$
		9	3	1	$6\frac{1}{2}$			9	3	3	9
15	8	0	3	1	7	15	19	0	3	3	$9\frac{1}{2}$
		3	3	1	$7\frac{1}{4}$			3	3	3	10
		6	3	1	$8\frac{1}{4}$			6	3	3	$10\frac{1}{4}$
		9	3	1	9			9	3	3	$11\frac{1}{4}$
15	9	0	3	1	$9\frac{1}{2}$	16	0	0	3	4	0
		3	3	1	10			3	3	4	$0\frac{1}{2}$
		6	3	1	$10\frac{3}{4}$			6	3	4	1
		9	3	1	11			9	3	4	$1\frac{1}{4}$
15	10	0	3	2	0	16	1	0	3	4	$1\frac{3}{4}$
		3	3	2	$0\frac{1}{2}$			3	3	4	$2\frac{1}{4}$
		6	3	2	1			6	3	4	3
		9	3	2	$1\frac{1}{4}$			9	3	4	$3\frac{1}{2}$
15	11	0	3	2	$2\frac{1}{4}$	16	2	0	3	4	4
		3	3	2	3			3	3	4	$4\frac{1}{4}$
		6	3	2	$3\frac{1}{2}$			6	3	4	$5\frac{1}{4}$
		9	3	2	4			9	3	4	6
15	12	0	3	2	$4\frac{1}{4}$	16	3	0	3	4	$6\frac{1}{2}$
		3	3	2	$5\frac{1}{4}$			3	3	4	7
		6	3	2	6			6	3	4	$7\frac{1}{4}$
		9	3	2	$6\frac{1}{2}$			9	3	4	$8\frac{1}{4}$
15	13	0	3	2	7	16	4	0	3	4	9
		3	3	2	$7\frac{3}{4}$			3	3	4	$9\frac{1}{2}$
		6	3	2	8			6	3	4	10
		9	3	2	9			9	3	4	$10\frac{1}{4}$
15	14	0	3	2	$9\frac{1}{2}$	16	5	0	3	5	0
		3	3	2	10			3	3	5	$0\frac{1}{2}$
		6	3	2	$10\frac{3}{4}$			6	3	5	1
		9	3	2	11			9	3	5	$1\frac{1}{4}$
15	15	0	3	3	0	16	6	0	3	5	$2\frac{1}{4}$
		3	3	3	$0\frac{1}{2}$			3	3	5	3
		6	3	3	1			6	3	5	$3\frac{1}{2}$
		9	3	3	$1\frac{3}{4}$			9	3	5	4
15	16	0	3	3	$2\frac{1}{4}$	16	7	0	3	5	$4\frac{3}{4}$
		3	3	3	3			3	3	5	$5\frac{1}{4}$
		6	3	3	$3\frac{1}{2}$			6	3	5	6
		9	3	3	4			9	3	5	$6\frac{1}{2}$

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
16	8	0	3	5	7	4	16	19	0	3	7
		3	3	5	7 $\frac{1}{2}$	4 $\frac{1}{2}$		3	3	7	10 $\frac{1}{2}$
		6	3	5	8 $\frac{1}{2}$	5		6	3	7	10 $\frac{3}{4}$
		9	3	5	9 $\frac{1}{2}$	5 $\frac{1}{2}$		9	3	7	11 $\frac{1}{4}$
16	9	0	3	5	9 $\frac{1}{2}$	5 $\frac{1}{2}$	17	0	0	3	8
		3	3	5	10 $\frac{1}{2}$	6		0	3	8	0 $\frac{1}{2}$
		6	3	5	10 $\frac{3}{4}$	6 $\frac{1}{4}$		3	6	3	8
		9	3	5	11 $\frac{1}{4}$	6 $\frac{3}{4}$		9	9	3	8
16	10	0	3	6	0	7	17	1	0	3	8
		3	3	6	0 $\frac{1}{2}$	7 $\frac{1}{2}$		3	3	8	8
		6	3	6	1 $\frac{1}{4}$	8 $\frac{1}{4}$		6	9	3	8
		9	3	6	1 $\frac{3}{4}$	8 $\frac{3}{4}$		9	0	3	8
16	11	0	3	6	2 $\frac{1}{4}$	9	17	2	0	3	8
		3	3	6	3 $\frac{1}{4}$	9 $\frac{1}{4}$		3	3	8	8
		6	3	6	3 $\frac{3}{4}$	9 $\frac{3}{4}$		6	9	3	8
		9	3	6	4 $\frac{1}{4}$	10 $\frac{1}{4}$		9	0	3	8
16	12	0	3	6	4 $\frac{3}{4}$	10 $\frac{3}{4}$	17	3	0	3	8
		3	3	6	5 $\frac{1}{4}$	11 $\frac{1}{4}$		3	6	3	8
		6	3	6	6 $\frac{1}{2}$	11 $\frac{3}{2}$		9	9	3	8
		9	3	6	7 $\frac{1}{2}$	12		0	0	3	8
16	13	0	3	6	7 $\frac{3}{4}$	12 $\frac{1}{4}$	17	4	0	3	8
		3	3	6	8 $\frac{1}{4}$	13 $\frac{1}{4}$		3	6	3	8
		6	3	6	9 $\frac{1}{4}$	13 $\frac{3}{4}$		9	9	3	8
		9	3	6	9 $\frac{3}{4}$	14 $\frac{1}{4}$		0	0	3	8
16	14	0	3	6	10 $\frac{1}{2}$	14 $\frac{3}{2}$	17	5	0	3	9
		3	3	6	10 $\frac{3}{4}$	15 $\frac{1}{4}$		3	6	3	9
		6	3	6	11 $\frac{1}{4}$	15 $\frac{3}{4}$		9	9	3	9
		9	3	6	11 $\frac{3}{4}$	16 $\frac{1}{4}$		0	0	3	9
16	15	0	3	7	0	16	17	6	0	3	9
		3	3	7	0 $\frac{1}{4}$	16 $\frac{1}{4}$		3	6	3	9
		6	3	7	1 $\frac{1}{4}$	17 $\frac{1}{4}$		9	9	3	9
		9	3	7	1 $\frac{3}{4}$	18 $\frac{1}{4}$		0	0	3	9
16	16	0	3	7	2 $\frac{1}{4}$	18 $\frac{3}{4}$	17	7	0	3	9
		3	3	7	3 $\frac{1}{4}$	19 $\frac{1}{4}$		3	6	3	9
		6	3	7	3 $\frac{3}{4}$	19 $\frac{3}{4}$		9	9	3	9
		9	3	7	4 $\frac{1}{4}$	20 $\frac{1}{4}$		0	0	3	9
16	17	0	3	7	4 $\frac{3}{4}$	20 $\frac{3}{4}$	17	8	0	3	9
		3	3	7	5 $\frac{1}{4}$	21 $\frac{1}{4}$		3	6	3	9
		6	3	7	6 $\frac{1}{2}$	21 $\frac{3}{2}$		9	9	3	9
		9	3	7	7 $\frac{1}{2}$	22 $\frac{1}{2}$		0	0	3	9
16	18	0	3	7	7 $\frac{3}{4}$	22 $\frac{3}{4}$	17	9	0	3	9
		3	3	7	8 $\frac{1}{4}$	23 $\frac{1}{4}$		3	6	3	9
		6	3	7	8 $\frac{3}{4}$	23 $\frac{3}{4}$		9	9	3	9
		9	3	7	9	24		0	0	3	9

TABLE OF TWENTY PER CENT.

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
17	10	0	3	10	0	18	1	0	3	12	$2\frac{1}{4}$	$\frac{3}{5}$
		3	3	10	$0\frac{1}{2}$			3	3	12	3	$\frac{2}{5}$
		6	3	10	1			6	3	12	$3\frac{1}{2}$	$\frac{2}{5}$
		9	3	10	$1\frac{1}{4}$			9	3	12	4	$\frac{2}{5}$
17	11	0	3	10	$2\frac{1}{4}$	18	2	0	3	12	$4\frac{3}{4}$	$\frac{2}{5}$
		3	3	10	3			3	3	12	$5\frac{1}{4}$	$\frac{2}{5}$
		6	3	10	$3\frac{1}{2}$			6	3	12	6	$\frac{2}{5}$
		9	3	10	4			9	3	12	$6\frac{1}{2}$	$\frac{2}{5}$
17	12	0	3	10	$4\frac{3}{4}$	18	3	0	3	12	7	$\frac{2}{5}$
		3	3	10	$5\frac{1}{4}$			3	3	12	$7\frac{3}{4}$	$\frac{2}{5}$
		6	3	10	6			6	3	12	8	$\frac{2}{5}$
		9	3	10	$6\frac{1}{2}$			9	3	12	9	$\frac{2}{5}$
17	13	0	3	10	7	18	4	0	3	12	$9\frac{1}{2}$	$\frac{2}{5}$
		3	3	10	$7\frac{3}{4}$			3	3	12	10	$\frac{2}{5}$
		6	3	10	$8\frac{1}{4}$			6	3	12	$10\frac{3}{4}$	$\frac{2}{5}$
		9	3	10	9			9	3	12	11	$\frac{2}{5}$
17	14	0	3	10	$9\frac{1}{2}$	18	5	0	3	13	0	$\frac{2}{5}$
		3	3	10	10			3	3	13	$0\frac{1}{2}$	$\frac{2}{5}$
		6	3	10	$10\frac{3}{4}$			6	3	13	1	$\frac{2}{5}$
		9	3	10	11			9	3	13	$1\frac{1}{4}$	$\frac{2}{5}$
17	15	0	3	11	0	18	6	0	3	13	$2\frac{1}{4}$	$\frac{2}{5}$
		3	3	11	$0\frac{1}{2}$			3	3	13	3	$\frac{2}{5}$
		6	3	11	1			6	3	13	$3\frac{1}{2}$	$\frac{2}{5}$
		9	3	11	$1\frac{1}{4}$			9	3	13	4	$\frac{2}{5}$
17	16	0	3	11	$2\frac{1}{4}$	18	7	0	3	13	$4\frac{3}{4}$	$\frac{2}{5}$
		3	3	11	3			3	3	13	$5\frac{1}{4}$	$\frac{2}{5}$
		6	3	11	$3\frac{1}{2}$			6	3	13	6	$\frac{2}{5}$
		9	3	11	4			9	3	13	$6\frac{1}{2}$	$\frac{2}{5}$
17	17	0	3	11	$4\frac{3}{4}$	18	8	0	3	13	7	$\frac{2}{5}$
		3	3	11	$5\frac{1}{4}$			3	3	13	$7\frac{3}{4}$	$\frac{2}{5}$
		6	3	11	6			6	3	13	8	$\frac{2}{5}$
		9	3	11	$6\frac{1}{2}$			9	3	13	9	$\frac{2}{5}$
17	18	0	3	11	7	18	9	0	3	13	$9\frac{1}{2}$	$\frac{2}{5}$
		3	3	11	$7\frac{3}{4}$			3	3	13	10	$\frac{2}{5}$
		6	3	11	$8\frac{1}{4}$			6	3	13	$10\frac{3}{4}$	$\frac{2}{5}$
		9	3	11	9			9	3	13	11	$\frac{2}{5}$
17	19	0	3	11	$9\frac{1}{2}$	18	10	0	3	14	0	$\frac{2}{5}$
		3	3	11	10			3	3	14	$0\frac{1}{2}$	$\frac{2}{5}$
		6	3	11	$10\frac{3}{4}$			6	3	14	1	$\frac{2}{5}$
		9	3	11	11			9	3	14	$1\frac{1}{4}$	$\frac{2}{5}$
18	0	0	3	12	0	18	11	0	3	14	$2\frac{1}{4}$	$\frac{2}{5}$
		3	3	12	$0\frac{1}{2}$			3	3	14	3	$\frac{2}{5}$
		6	3	12	1			6	3	14	$3\frac{1}{2}$	$\frac{2}{5}$
		9	3	12	$1\frac{1}{4}$			9	3	14	4	$\frac{2}{5}$

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
18	12	0	3	14	$4\frac{3}{4}$	19	3	0	3	16	$7\frac{4}{5}$
		3	3	14	$5\frac{1}{4}$			3	3	16	$7\frac{3}{4}$
		6	3	14	6			6	3	16	$8\frac{1}{4}$
		9	3	14	$6\frac{1}{2}$			9	3	16	9
18	13	0	3	14	7	19	4	0	3	16	$9\frac{1}{2}$
		3	3	14	$7\frac{3}{4}$			3	3	16	10
		6	3	14	$8\frac{1}{4}$			6	3	16	$10\frac{3}{4}$
		9	3	14	9			9	3	16	$11\frac{1}{4}$
18	14	0	3	14	$9\frac{1}{2}$	19	5	0	3	17	0
		3	3	14	10			3	3	17	$0\frac{1}{2}$
		6	3	14	$10\frac{3}{4}$			6	3	17	1
		9	3	14	11			9	3	17	$1\frac{3}{4}$
18	15	0	3	15	0	19	6	0	3	17	2
		3	3	15	$0\frac{1}{2}$			3	3	17	$3\frac{1}{2}$
		6	3	15	1			6	3	17	$3\frac{3}{4}$
		9	3	15	$1\frac{3}{4}$			9	3	17	4
18	16	0	3	15	2	19	7	0	3	17	$4\frac{1}{2}$
		3	3	15	3			3	3	17	$5\frac{1}{4}$
		6	3	15	$3\frac{1}{2}$			6	3	17	6
		9	3	15	4			9	3	17	$6\frac{1}{2}$
18	17	0	3	15	$4\frac{3}{4}$	19	8	0	3	17	7
		3	3	15	$5\frac{1}{4}$			3	3	17	$7\frac{3}{4}$
		6	3	15	6			6	3	17	$8\frac{1}{4}$
		9	3	15	$6\frac{1}{2}$			9	3	17	9
18	18	0	3	15	7	19	9	0	3	17	$9\frac{1}{2}$
		3	3	15	$7\frac{3}{4}$			3	3	17	10
		6	3	15	$8\frac{1}{4}$			6	3	17	$10\frac{3}{4}$
		9	3	15	9			9	3	17	$11\frac{1}{4}$
18	19	0	3	15	$9\frac{1}{2}$	19	10	0	3	18	0
		3	3	15	10			3	3	18	$0\frac{1}{2}$
		6	3	15	$10\frac{3}{4}$			6	3	18	1
		9	3	15	11			9	3	18	$1\frac{3}{4}$
19	0	0	3	16	0	19	11	0	3	18	2
		3	3	16	$0\frac{1}{2}$			3	3	18	$3\frac{1}{2}$
		6	3	16	1			6	3	18	$3\frac{3}{4}$
		9	3	16	$1\frac{3}{4}$			9	3	18	4
19	1	0	3	16	$2\frac{1}{4}$	19	12	0	3	18	$4\frac{3}{4}$
		3	3	16	3			3	3	18	$5\frac{1}{4}$
		6	3	16	$3\frac{1}{2}$			6	3	18	6
		9	3	16	4			9	3	18	$6\frac{1}{2}$
19	2	0	3	16	$4\frac{3}{4}$	19	13	0	3	18	7
		3	3	16	5			3	3	18	$7\frac{3}{4}$
		6	3	16	6			6	3	18	$8\frac{1}{4}$
		9	3	16	$6\frac{1}{2}$			9	3	18	9

TABLE OF TWENTY PER CENT.

25

<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>		
19	14	0	3	18	$9\frac{1}{2}$	$\frac{2}{3}$	19	17	0	3	19	$4\frac{3}{4}$	$\frac{1}{3}$
		3	3	18	10	$\frac{4}{3}$			3	3	19	$5\frac{1}{4}$	$\frac{3}{5}$
		6	3	18	$10\frac{3}{4}$	$\frac{1}{3}$			6	3	19	6	
		9	3	18	$11\frac{1}{4}$	$\frac{2}{3}$			9	3	19	$6\frac{1}{2}$	$\frac{2}{3}$
19	15	0	3	19	0		19	18	0	3	19	7	$\frac{4}{3}$
		3	3	19	$0\frac{1}{2}$	$\frac{2}{3}$			3	3	19	$7\frac{3}{4}$	$\frac{1}{3}$
		6	3	19	1	$\frac{4}{3}$			6	3	19	$8\frac{1}{4}$	$\frac{3}{5}$
		9	3	19	$1\frac{3}{4}$	$\frac{1}{3}$			9	3	19	9	
19	16	0	3	19	$2\frac{1}{4}$	$\frac{2}{3}$	19	19	0	3	19	$9\frac{1}{2}$	$\frac{2}{3}$
		3	3	19	3				3	3	19	10	$\frac{4}{3}$
		6	3	19	$3\frac{1}{2}$	$\frac{2}{3}$			6	3	19	$10\frac{3}{4}$	$\frac{1}{3}$
		9	3	19	4	$\frac{4}{3}$	20	0	0	3	19	$11\frac{1}{4}$	$\frac{3}{5}$
									4	0	0		

THE END.





